SYLLABUS

TAX FRAUD AND TAX CRIMES

LAWG 2033 09

Course Description and Purpose. This course offers first-hand insight into how federal criminal tax cases are investigated and prosecuted. Taught by federal prosecutors from the Department of Justice Tax Division, topics include a survey of frequently charged Title 26 and Title 18 crimes such as tax evasion, filing false returns, and conspiracy. The course chronicles the life of a tax fraud prosecution from its inception at the investigative stage (administrative and/or grand jury) to indictment, pretrial, trial, and sentencing. At each stage, students are presented with challenging issues about sufficiency of the proof, methods of proof, taxpayer defenses, and other ethical issues that impact the theory of prosecution. Student will learn how to examine the strength of evidence of a case, the equities for-and-against prosecution, and trial strategy. Animating these discussions are examples of recent tax prosecutions in federal district court that have either resulted in criminal conviction or acquittal of the taxpayer -- all presented through the eyes of attorneys who have prosecuted criminal tax cases.

Course No.: LAWG 2033 09

Total Credits: 2 credit hours

Instructors:

Quarter: Spring 2016
Day and Time: Monday, 5:45 to 7:45 pm
Classroom: Hotung 5021
Textbook: TAX CRIMES, by John A. Townsend et. al

Class Attendance: Generally, pursuant to the 2015-2016 Georgetown Law Student Handbook of Academic Policies, “[r]egular and punctual attendance at all class sessions is required of each student. Student participation is expected in all courses. A student who, even though registered for a course, has not regularly attended, participated, or otherwise met class requirements may be subject to any of the following, at the professor’s option:

- The student may be withdrawn.
• The student may be excluded from attending class sessions.
• The student may be excluded from sitting for a final examination or submitting a final paper (with the same consequences as a failure to appear for a final examination or submit a final paper)
• The student may receive a lowered or failing grade in the course.

Specifically, absent extraordinary circumstances, if you miss more than 4 classes, you will be deemed withdrawn from the class. Please communicate with the professors if/when you expect to be absent.

Grade: Your final grade will be based upon a final examination that will be a take-home exam. Class participation will be rewarded, but will not factor negatively into your final grade.

Office Hours and Email: We do not have offices on campus, and therefore do not have formal office hours. However, we encourage you to contact us by email if you have any questions. If you would like to meet with us, a meeting can be arranged at a mutually agreeable time before or after class.
Week 1 | January 25, 2015 | Income and Forms

Reading Assignment:
Textbook - Tax Crimes: Chapter 1, pg. 1-18
26 U.S.C. §1, 61, 63(a), 6001, 6011(a), 6012, 6151(a) (review)
26 U.S.C. §101-140 (skim)

Discussion Topic:
PROBLEM, Chapter 1, pg. 18

Week 2 | February 1, 2015 | Willfulness and Evasion

Reading Assignment:
Textbook - Tax Crimes: Chapter 2A, pg. 19-54

Week 3 | February 8, 2015 | Title 26 Charges

Discussion Topic:
PROBLEM, Chapter 2A, pg. 54 – 55

Reading Assignment:
Textbook – Tax Crimes: Chapter 2B, pg. 57-86

Week 4 & 5 | February 18, 2015 | Title 18 Tax-Related Charges

February 22, 2015 (Conspiracy & False Claims)

Discussion Topic:
PROBLEMS 1 and 2, Chapter 2B, pg. 86 – 96

Reading Assignment:
Textbook – Tax Crimes: Chapter 3 pg. 97-117

Week 6 | February 29, 2015 | Case Development & Information Gathering

Discussion Topic:
PROBLEM 1, Chapter 3, pg. 125-126

Reading Assignment:
Textbook – Tax Crimes: Chapter 6 pg. 183-201; Chapter 7 pg. 221-250
Week 7  March 14, 2015    Defenses

Discussion Topic:
PROBLEM, Chapter 6, pg. 218 – 220
PROBLEM, Chapter 7, pg. 250 – 251

Reading Assignment:
Textbook – Tax Crimes:    Chapter 5, pg. 159 – 180
                        Chapter 11 pg. 331 - 358

Week 8  March 21, 2015    Defenses

Discussion Topic:
PROBLEM, Chapter 5, pg. 181 – 182
PROBLEM, Chapter 11, pg. 358 – 359

Reading Assignment:
Textbook – Tax Crimes:    Chapter 8, pg. 253 – 274

Week 9  March 28, 2015    Guest Lecturers – Panel Discussion on Defense Practice

Week 10  April 4, 2015    Sentencing

Discussion Topic:
PROBLEM, Chapter 8, pg. 274 – 275

Reading Assignment:
Textbook – Tax Crimes:    Chapter 10, pg. 301 – 329

Week 11  April 11, 2015    Methods of Proof

Discussion Topic:
PROBLEM, Chapter 10, pg. 329

Reading Assignment:
Textbook – Tax Crimes:    Chapter 4, pg. 127 – 157
<table>
<thead>
<tr>
<th>Week 12</th>
<th>April 18, 2015</th>
<th>Protestors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Discussion Topic:</strong></td>
<td><strong>Reading Assignment:</strong></td>
<td></td>
</tr>
<tr>
<td>PROBLEM, Chapter 4, pg. 157 – 158</td>
<td>Handout: DOJ Tax Manual §40 (Tax Defiers)  Select Sections to be posted on Courseware</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Week 13</th>
<th>April 25, 2015</th>
<th>Going to Trial</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reading Assignment:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Textbook – Tax Crimes: Chapter 8, pg. 127 – 157</td>
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