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 written products. 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 written products in two of the following forms: legal memoranda, opinion letters, IRS protests, or court pleadings.

Required Texts:

- **Understanding IRS Communications** (2004) CCH Editorial Staff Publication.

Grade:

- Closed-book midterm – date and time TBD – research – 40%
- Writing assignments – 60% (Percentage split TBD)
- 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**.
NOTE: Include 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 for discussion.
- Please bring your laptops to class.
- Schedules for completion of the writing assignments will be discussed during class.

Schedule:

Class 1 (1/20/16) – 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
  - U.S. Constitution
  - Statutes

Class 2 (1/27/16) – Legislative History and Internal Revenue Code

Assignment:
- Larson: Continue Class 1 Reading Assignment
- Problems:
  - Larson: Pages 86-89 – Problems: 19 and 30
- Extra Problems:
  1. Which Code Section deals with the treatment of the payment of foreign taxes by a U.S. taxpayer?
  2. What is the Code Section that includes the special rules relating to the period of limitations during which a taxpayer can bring a claim for refund with respect to foreign taxes that paid or accrued?
  3. Find the Public Law that enacted the Code provision identified in (2) above and explain the purpose behind the provision.

Class Discussion:
- Lexis Representative first half of class
- Legislative Sources
  - 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 (2/3/16) – Regulations and other IRS Pronouncements

Assignment:
• Reading:
  o Larson: Read Chs. 4 and 6; Pages 91-113; Pages 141-168
  o Understanding IRS Communications: Read pages 1-30, 43-80, and 91-95
  o The Four R’s Revisited
• Problems:
  o Larson: Pages 110-111 – Problems: 14 and 15
  o Larson: Pages 166-168 – Problems: 10 a. b. & c.
• Extra Problems:
  (1) Find the regulations that correspond to IRC §6511(d)(3)(A).
  (2) What is the Treasury Decision that this provision was promulgated under and its effective date?
  (3) What is the period in which a claim for refund can be made under the regulations identified in (1) above?
  (4) What is the starting date of the period identified in (3) above?

Class Discussion:
• Regulations
  o Proposed
  o Temporary
  o Final
• Revenue Rulings
• Revenue Procedures
• Notices
• Acquiescence and Non-acquiescence
• Locating administrative regulations and rulings and their authority

Class 4 (2/10/16) – Complete Regulations/IRS Pronouncements

Assignment:
• Read:
  o Larson: Chs. 7 & 8: Pages 169-205
• Problems:
  o Larson: Pages 182-184 – Problems: 12, 13 &18
  o Larson: Pages 203-205 – Problem: 14
• Extra Problem:
  (1) List 3 examples of taxpayer specific guidance (CCA, TAM, FSA, etc.) on IRC §6511(d)(3)(A) involving the statute of limitations period in which a taxpayer can claim a refund when the taxpayer switches from claiming
foreign tax credits to deductions.

(2) What was the IRS’s position stated in each of the 3 documents you identified in number (1) above.

(3) Was the IRS’s position ever different from the latest CCA issued on this issue.

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

(2/17/16) – NO CLASS – Teacher Retreat

Class 5 (2/24/16) – Primary Sources - Judicial Interpretations

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

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

Class 6 (3/2/16) – International Tax Research

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

(3/9/16) – NO CLASS – Spring Break

Class 7 (3/16/16) – 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 (3/23/16) – 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 (3/30/16) – 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 (4/6/16) – Legal Writing

Assignment:
• Read:
  o TBA
• Nonlinear outline of persuasive writing assignment

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

Class 11 (4/13/16) – Legal Writing

Assignment:
• Read:
  o TBA

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

Class 12 (4/20/16) – Legal Writing Review

Assignment:
• Read:
  o TBA

Class 13 (4/27/16) – Last class – Tentative One-On-One meetings on final papers.

FINAL PAPERS DUE – Tentatively Monday, May 2, 2016