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

This course will be graded on an Honors/Pass/Fail basis. You will be evaluated on the basis of a midterm examination and two written memos, each graded on a High Pass/Pass/Fail basis.

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

The midterm examination, scheduled for **Thursday, October 15**, 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.

Students are encouraged to visit the Writing Center between the first and second drafts of each memo. Extra credit will be awarded for each visit (+2 points added to the midterm exam for each visit, maximum of +4 points). When you e-mail the second draft of your memo to Professor Duncan or Professor Kelly, please let the professor know the date and time you visited the writing center and the name of the instructor that you met with.

Textbook and Course Website

The required textbook for the course will be Federal Tax Research (Joni Larson & Dan Sheaffer). The textbook may be purchased from the Georgetown Law Bookstore.

A Westlaw/TWEN website will be used in this course to distribute materials and make announcements. Please use your Westlaw credentials to log in to the website at www.lawschool.westlaw.com and add this course using TWEN.

Course Schedule

(1) Class 1 (Thursday, September 3): Introduction and Overview of Electronic Resources

Assignment:
• None

During the first half of Class 1, the Professors will introduce themselves, give a general overview of the course and answer any questions that students may have.

During the second half of Class 1, Professor Jason Zarin from the Williams Library will visit the class and give students an overview of tax resources available electronically. Please bring your laptop computers to Class 1.

(2) Class 2 (Thursday, September 10): The U.S. Constitution

Assignment:
• Read: The United States Constitution (Articles 1-6, Amendments 1-10, 13-16)
• Read: Larson Chapter 2: The Constitution of the United States (pages 9-25)
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.

(3) Class 3 (Thursday, September 17): The Internal Revenue Code and Treasury Regulations

Assignment:
- Read: Larson Chapter 3: Federal Public Law (pages 27-89)
- Read Larson Chapter 4: Treasury Regulations (pages 91-111)

During Class 3, Professor Duncan will discuss federal public law, the U.S. Treasury Regulations and the process by which U.S. tax laws are made and interpreted.

(4) Class 4 (Thursday, September 24): Judicial Opinions

Assignment:
- Read: Larson Chapter 5: Judicial Opinions (pages 113-139)
- Altera v. Commissioner, 145 T.C. No. 3 (Tax Court 2015)

During Class 4 Professor Kelly will cover federal judicial opinions and how legal cases flow through the courts when appealed. Taxpayer challenges to the Treasury Regulations will also be discussed.

(5) Class 5 (Thursday, October 1): IRS Guidance

Assignment:
- Read: Larson Chapter 6: Public Guidance from the Office of Chief Counsel (pages 141-168)
- Read Larson Chapter 7: Taxpayer-Specific Guidance from the Office of Chief Counsel (pages 169-184)

During class Professor Kelly will discuss the guidance process performed by the Internal Revenue Service and the specific guidance the Service issues.
(6) Class 6 (Wednesday, October 7): Writing & Citing

Note: There will be no class on Thursday, October 8. However, a makeup class will be held on Wednesday, October 7 from 3:30-5:30 pm. This class will take place in Hotung 5013.

Assignment:

- Read: *Writing Tax Research Memos (Duncan/Kelly)*
- IRC §§ 61(a); 82; 108(a), (b), (d); 132(a)(6); 217
- Writing Exercise 1: Prepare a brief memorandum based on the fact pattern distributed during Class 5.

During Class 6, Professor Duncan will discuss the writing process, how to prepare a tax memo as well as cite relevant tax authorities. We will also go over Writing Exercise 1 as a group.

(7) Class 7 (Thursday, October 15): Midterm Examination

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.

(8) Class 8 (Thursday, October 22): Written Memo 1

Assignment:

- 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)

During Class 8, Professor Duncan will go over 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 29): Written Memo 1

**Assignment:**
- Prepare a first draft of Written Memo 1. Please e-mail your memo to Professor Duncan (ged5@law.georgetown.edu) no later than **9 am on Monday, October 26**.

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. We will also distribute a sample memo for students to use as a model for the second draft of the memo.

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

(10) Class 10 (Thursday, November 5): Written Memo 2

**Assignment:**
- Read: Treas. Reg. § 1.162-5 (1958)
- Read: *Greenberg v. Commissioner*, 367 F. 2d 663 (1st Cir. 1966); *Horodysky v. Commissioner*, 54 T.C. 490 (Tax Court 1970); *Reisine v. Commissioner*, T.C. Memo 1970-310 (Tax Court 1970)

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 12): Written Memo 2

**Assignment:**
- Read: Treas. Reg. § 1.162-5 (1967)
During Class 11, Professor Kelly will continue to discuss the legal authorities relevant to the preparation of Written Memo 2.

**(12) Class 12 (Thursday, November 19): Written Memo 2**

**Assignment:** Prepare a first draft of Written Memo 2. Please e-mail your memo to Professor Kelly (ryan-kelly@msn.com) no later than **9 am on Monday, November 16**.

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. We will also distribute a sample memo for students to use as a model for the second draft of the memo.

The second draft of Written Memo 2 should be sent by e-mail to Professor Kelly no later than **5 pm on Friday, December 4**.

**(13) Class 13 (Thursday, December 3): Guest Speaker, Course Evaluations and Pizza Party**

**Assignment:**
- None

During Class 13, we will have a guest speaker (to be determined). 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.