The Tax Reform Puzzle: Politics, Policies, Preferences & Proposals
Law 6936 Section 1E88
Spring 2013
Class: Tuesdays, 3:00 – 4:50
Room 355A

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Office: Room 312H
Office Tel: (352) 273-0939

Required Text:

General Coverage (Tentative), Methodology and Goals: This seminar focuses on the policy and political considerations relevant to the development and understanding of U.S. federal tax reform proposals. In order to critically analyze those proposals, the seminar will include discussions on tax policy considerations (such as the allocation of the tax burden, fairness, and economic prosperity) and certain items of tax preference found in the Internal Revenue Code (such as the preferential rates for capital gains and dividend income, as well as certain deductions that are deeply-rooted in society). Finally, fundamental tax reform proposals relating to corporate and other business income taxes will be considered. The student’s grade is based on seminar participation and a written paper.

Class Participation Policy: Class participation is required. Inadequate class participation may result in your course grade being reduced by up to one-third of a point (0.33, or half of a letter grade). Class participation will be evaluated based upon your conduct and professionalism during class and the quantity and quality of your class preparation and participation, including being prepared when called upon in class for discussion. You should be prepared to discuss all aspects of the reading assignments.

Class Attendance Policy: Regular and punctual class attendance is required. More than eight unexcused absences will reduce your class participation grade to zero (0) and may result in your being excluded from the examination. Classes missed for religious holidays will not count toward this limit if you notify me in advance that you plan to be absent. Please email me to request an excused absence or explain an absence. Classes (or portions of classes) missed for job interviews will be excused if you notify me in advance that you plan to be absent or need to arrive to class late or leave class early. If you need to miss multiple classes due to a family emergency, illness or otherwise, please speak with me in person.

Grading and Seminar Paper: Grades will follow the University of Florida grading system. The law school grading policy, the policy on delay in taking exams and other policies can be found at http://www.law.ufl.edu/students/policies.shtml and http://www.law.ufl.edu/students/honorcommittee/. Subject to the class attendance and participation requirements described above, your grade will depend entirely on your performance on the seminar paper, which I will discuss in detail later in the semester.

Policy related to Make-up exams or other work
The law school policy on delay in taking exams can be found at: http://www.law.ufl.edu/students/policies.shtml#12.

Statement related to accommodations for students with disabilities
Students requesting classroom accommodation must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation.
**Information on UF Law grading policies**

<table>
<thead>
<tr>
<th>Grade</th>
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<tr>
<td>A (Excellent)</td>
<td>4.0</td>
<td>C+</td>
<td>2.33</td>
<td>D-</td>
<td>0.67</td>
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<tr>
<td>A-</td>
<td>3.67</td>
<td>C (Satisfactory)</td>
<td>2.00</td>
<td>E (Failure)</td>
<td>0.0</td>
</tr>
<tr>
<td>B+</td>
<td>3.33</td>
<td>C-</td>
<td>1.67</td>
<td></td>
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</tr>
<tr>
<td>B (Good)</td>
<td>3.00</td>
<td>D+</td>
<td>1.33</td>
<td></td>
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</tr>
<tr>
<td>B-</td>
<td>2.67</td>
<td>D (Poor)</td>
<td>1.00</td>
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The law school grading policy is available at: [http://www.law.ufl.edu/students/policies.shtml#9](http://www.law.ufl.edu/students/policies.shtml#9).

**Laptop and Electronic Device Policy**: You may use your laptop in class solely for the purpose of taking notes and referring to notes that you prepared prior to class. You may not use your laptop for any other purpose, including surfing the Internet, checking e-mail, accessing social networking sites, sending instant messages or playing computer games. All cellular phones should be turned off or set to vibrate. You may not record any class.

**Office Hours**: On most days I will be available after class to answer questions on the materials we have covered. In addition, I will have regular office hours on Tuesday from 12:00 p.m. to 2:00 p.m. and be available other times by appointment.

**Assignments**: The reading assignments for the first day are listed below. I will revise and update the reading assignments to, among other things, accommodate the pace of class discussion, focus attention on particular tax issues or new developments or include additional materials. In addition, if Congress takes significant action to deal with the fiscal crisis, that will impact the syllabus.

1. Read Chapter 1 (Introduction, pages 1 -12) and Chapter 2 (An Overview of the U.S. Tax System, pages 13-55)