

**Research Seminar
International Taxation &
Tax Policy
LAW7931 Section 1543**

Professor Mindy Herzfeld

**University of Florida Levin College of Law
Graduate Tax Program**

Syllabus

Spring Semester 2018

Research Seminar: International Taxation
Course # LAW7931 Section 1543
Credit Hours: 2

Professor Mindy Herzfeld

Office: 325C

Phone: 352-273-0932

Office Hours: Tuesday 1:00 pm.-3:00 p.m.

A. Course Materials: The required reading is can be accessed through links provided below or is posted on Canvas.

B. Topics: The topics for class, along with the assigned readings are described in the pages that follow. The annex contains supplemental reading materials that you may find helpful.

C. Grade: Your grade will be based as follows:

50% of the grade will be based on the quality of the final paper

10% of the grade will be based on the quality of the outline

10% of the grade will be based on the quality of the bibliography / research notes

10% of the grade will be based on the drafts of the paper submitted

10% of the grade will be based on attendance at research seminar meetings

10% of the grade will be based on meeting deadlines, with (2) points detracted from any deadline missed

Letter Grade	Point Equivalent
A (Excellent)	4.0
A-	3.67
B+	3.33
B	3.0
B-	2.67
C+	2.33
C (Satisfactory)	2.0
C-	1.67
D+	1.33
D (Poor)	1.0
D-	0.67
E (Failure)	0.0

E. Reading Assignments. This course will meets periodically in a group setting and on alternative weeks, there will be individual meetings scheduled with the professor. Active participation in the group meetings, both in terms of presenting your own

work and critiquing your fellow-students' work, is expected. *When there are group meetings, they will be held on Tuesdays, from 3PM-4:30PM.*

The research and reading you are doing for your paper is expected to take you approximately 5 hours each week.

Summary of the Course

This is a research seminar, where students will engage in supervised research with the outcome a paper of publishable quality. There will be milestones along the way that students will be required to meet. Students will also be required to attend periodic group where their research progress will be presented to their peers, along with one-on-one meetings with the professor.

Objectives of the course

This course has a number of objectives:

1. To become familiar with the research materials available for tax professionals;
2. To produce a work-product of high quality that can be used for future employment purposes;
3. To explore an area of tax law of particular interest to the student in depth;
4. To develop presentation and writing skills necessary to engage in the practice of law in the field of international taxation.

1. Required Course Materials :

Strunk & White, The Elements of Style (any edition) (available on Amazon from \$1.80)

2. **Reference Materials.** I have included below a list of Reference Materials that can be consulted for further study.
3. **Office Hours.** My office hours are Tuesday 1PM-3PM. If you have questions, please contact me at Room 325C, or by text at 202.821.2403, or by email at herzfeld@law.ufl.edu.

Reference Materials

Eugene Volokh, Academic Legal Writing: Law Review Articles, Student Notes, Seminar Papers, and Getting on Law Review (University Casebook) 4th Edition

Class Schedule

Week 1: Tuesday, January 9

Group meeting to discuss paper topic proposals; course format

Reading: Jasper Smith, *Writing Tax Articles: Advice From Experienced Authors*, 155 TAX NOTES 1741 (Jun. 19, 2017)

Week 2: Tuesday, January 16

Individual meetings with Professor to review topic proposals

Every student is responsible for scheduling meeting with Professor for either Tuesday January 9 or Wednesday January 10. Meeting to be scheduled with Lauren Stucki.

Class 3: Tuesday, January 23

Bibliographies due. Group discussion of bibliographies.

Week 4: Tuesday, January 30

Individual meetings with professor to discuss bibliographies; outlines.

Week 5: Tuesday, February 6

Paper outlines due. Group meeting to discuss outlines.

Week 6: Tuesday, February 13

Group meeting to discuss outlines.

Week 7: Tuesday, February 20

Individual meetings with professor to discuss outlines.

Week 8: Tuesday, February 27

First draft of papers due. Group meetings to discuss draft papers.

Spring Break ***

Week 9: Tuesday, March 13

Group meetings to discuss draft papers.

Week 10: Tuesday, March 20

Individual meetings with professor to discuss draft papers

Week 11: Tuesday, March 27

Second draft of papers due. Final presentation of papers in group setting

Week 12: Tuesday, April 3

Final presentation of papers in group setting

Week 13: Tuesday, April 10

Final presentation of papers in group setting

Week 14: Tuesday, April 17

Individual meetings with professor

Thursday, May 3

Final Paper Due

University Policy on Accommodating Students with Disabilities:

Students requesting accommodation for disabilities must first register with the Dean of Students Office (<http://www.dso.ufl.edu/drc/>). The Dean of Students Office will provide documentation to the student who must then provide this documentation to the Office of Student Affairs when requesting accommodation. You must submit this documentation prior to submitting assignments or taking the quizzes or exams. Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations.

University Policy on Academic Misconduct:

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Student Honor Code at <http://www.dso.ufl.edu/students.php>.

**Netiquette: Communication Courtesy: All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussions and chats. [Describe what is expected and what will occur as a result of improper behavior] <http://teach.ufl.edu/docs/NetiquetteGuideforOnlineCourses.pdf>

Getting Help:

For issues with technical difficulties for E-learning in Sakai, please contact the UF Help Desk at:

- Learning-support@ufl.edu
- (352) 392-HELP - select option 2
- <https://lss.at.ufl.edu/help.shtml>

** Any requests for make-ups due to technical issues MUST be accompanied by the ticket number received from LSS when the problem was reported to them. The ticket number will document the time and date of the problem. You MUST e-mail your instructor within 24 hours of the technical difficulty if you wish to request a make-up.

Other resources are available at <http://www.distance.ufl.edu/getting-help> for:

- Counseling and Wellness resources
- Disability resources
- Resources for handling student concerns and complaints
- Library Help Desk support

Should you have any complaints with your experience in this course please visit <http://www.distance.ufl.edu/student-complaints> to submit a complaint.

Class Preparation/Workload:

- Students should expect to spend, on average, approximately two hours preparing for every hour of class. Reading assignments are posted on the “Modules” link on the Canvas site (located on the left side of the Canvas site).
- It is anticipated that you will spend approximately 2 hours out of class reading and/or preparing for in class assignments for every 1 hour in class.
- ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. (Course) has 3 “classroom hours” of in-class instruction each week, requiring at least 6 hours of preparation outside of class. Accordingly, you will have about 60 pages of reading each week. Because the course includes statutory and regulatory excerpts that require careful reading, as well as discussion problems that require thoughtful advance written preparation, you should spend at least one hour on every 10-15 pages of reading.