**Tax Research Seminar: Tax Policy**

# Professor Mindy Herzfeld

**University of Florida Levin College of Law**

**Graduate Tax Program**

# Fall 2023

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**Tax Research Seminar**

 **LAW 7911**

Tax Research Seminar

**Professor Mindy Herzfeld**

Office: 374

Contact Info: herzfeld@law.ufl.edu

Office Hours: Monday 4-6pm

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

B. Topics: The schedule for the course, along with any assigned and recommended readings, are described in the pages that follow. The annex contains supplemental reading materials that you may find helpful.

C. Grade: This course follows the Levin College of Law’s grading policies found [here](https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies) <https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies> . The below chart describes the specific letter grade/grade point equivalent in place.

Your grade will be based as follows:

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

25% of the grade will be based on submissions during the semester, including write-ups of assigned readings; paper outline, bibliography, and drafts

 25% of the grade will be based on class participation, including final paper presentation

Note that points will be subtracted for late submissions, incorrect grammar and typos.

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| **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  |

Papers will be graded on the following metrics:

* Clarity of writing
* Familiarity with subject matter
* Developing coherent argument
* **Timeliness**
* Proper citation

**Late papers accepted only upon consultation with Office of Student Affairs.**

Meeting Time: We will meet on Tuesdays at 4PM – 6PM, via zoom, on the dates noted below.

Reading Assignments. Depending on research interests, we will review assigned readings during meeting times. You will be expected to contribute to the discussion of the readings.

E. Reading Assignments. Active participation in the group meetings, both in terms of presenting your understanding of assigned readings, your own work, and critiquing your fellow-students’ work, is expected.

The research and reading you are doing for this course 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 group meetings to discuss assigned readings relevant to their paper topics, and where their research progress will be presented to their peers.

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

## Required Course Materials :

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

## Richard Wydic, Plain English for Lawyers (also available on Amazon)

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1. **Reference Materials**. Once paper topics have been decided upon, a list of Reference Materials will follow.

Week 1 (Tuesday, Aug. 22)

*Paper topics due, Monday August 21.*

*We will meet to review proposed paper topics and expectations for the course. You are expected to be prepared with a proposed paper topic.*

Week 2: Tuesday, Aug. 29

Discussion of assigned readings.

Summaries of weekly reading due, Monday Aug. 28.

Readings will be assigned based on students’ research interests.

**Week 3: Tuesday, Sept. 5**

No class. Updated paper topics due – summary + brief outline. Individual meetings with professor as scheduled.

Week 4: Tuesday, Sept. 12

Discussion of assigned readings.

Summaries of weekly reading due, Monday Aug. 28.

Readings will be assigned based on students’ research interests.

Week 5: Tuesday, Sept. 19

Discussion of assigned readings.

Summaries of weekly reading due, Monday Sept. 18.

Readings will be assigned based on students’ research interests.

Week 6: Tuesday, Sept. 26

Discussion of assigned readings.

Summaries of weekly reading due, Monday Sept. 25.

Readings will be assigned based on students’ research interests.

Week 7: Tuesday, October 3

Discussion of assigned readings.

Summaries of weekly reading due, Monday Oct. 2.

Readings will be assigned based on students’ research interests.

Week 8: Tueday, October 10

Outlines Due Monday, Oct. 9.

Discussion of outlines.

Week 9: Tuesday, October 17

Bibliographies Due Monday, Oct. 16

Discussion of Bibliographies

Week 10: Tuesday, October 24

***Individual meetings with professor***

Week 11: Tuesday, Oct 31

***First Rough Draft of Paper Due, Monday Oct. 30***

***Discuss Paper Drafts***

Week 12: Tuesday, November 7

*Individual Meetings with Professor*

Week 13: Tuesday, November 14

Final Drafts of Paper Due Monday, Nov. 13

Final Paper Presentations

**Final Paper Due Last Day of Exam Period (Thursday, Dec. 14)**

**Liberal extensions granted until December 21 but not beyond.**

## 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.

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at this link:

<https://ufl.instructure.com/courses/427635/files/74674656?wrap=1>”.