**Legal Research**

**LAW 6903**

**Advanced Legal Research (Tax)**

**Spring 2021 Syllabus**

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| **Instructor**Giannina Arney 175B Holland Hall arney@law.ufl.edu (352) 273-0719   |  **Class Schedule**  Fridays, 10:00 a.m. – 11:50 a.m.   **Virtual Office Hours** TBD |

**Course Canvas Page**

All course materials are accessible on Canvas at: <https://ufl.instructure.com/courses/419381>

**Textbook**

None required. Materials to be provided.

**Course Objectives**

The aim of this course is to introduce students to the basic principles of tax legal research. Students will be exposed to print and electronic information sources, both primary and secondary, utilized by researchers in the specialized area of tax law. Students will be able to effectively research and communicate the results of their research. Students will be will become proficient in the use of tax research databases, including RIA Checkpoint, CCH Intelliconnect, and Bloomberg/BNA and Tax Analysts. For a more detailed discussion of the goals and learning objectives for the course, please see attached Appendix A.

**Course Schedule**

Advanced Legal Research - Tax is a spring semester course. We will meet for 7 classes in total. The course is worth one-credit hour.

**Grading**
The components of the final grade for the course are listed below:

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| Homework Assignments (6) | 25% |
| In class assignments | 20% |
| Participation | 5% |
| Final Exam | 50% |

Per law school policy, this class will be graded on a curve. Points received for assignments during the semester represent raw scores only. Information on current College of Law grading policies for assigning grade points can be found at: <https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current%20students/academic-policies> and below:

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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 |

**Class Preparation**

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. Accordingly, you will have reading each week, from your textbook and other sources that will be posted on the course Canvas page. Additionally, you should review the PowerPoints posted on the course Canvas page and watch all of the assigned instructional videos. It is anticipated that you will spend approximately two and ½ hours out of class each week on reading, reviewing PowerPoints, watching videos, preparing for in-class exercises, and completing out-of-class assignments.

**Homework Assignments**

Homework assignments will be posted on the course Canvas page (under the “Assignments” tab) after class. The due date for each assignment is **11:59 p.m. on the Tuesday following class.** Full credit for assignments will be given to those who demonstrate a good faith effort. A good faith effort includes fully responding to all questions and turning in assignments on time. Cursory responses to questions that ask for an explanation will be penalized. Late assignments will be graded beginning at 75% the available points, unless prior permission has been received from the instructor for an excused exception. **Students must work individually on homework assignments.**

**Final Exam**

The final exam is a take-home exam that consists of multiple-choice questions and essays. The multiple-choice questions will test:

1. Your knowledge of the legal research process;
2. Your knowledge of the structure and jurisdictional authority of the courts that hear tax matters;;
3. Your ability to recognize proper citation formats for cases, statutes, regulations and agency guidance, and to identify publication from a citation;
4. Your understanding of the meaning of “primary source” and “secondary source” in the context of legal research, and your ability to identify whether a given resource is a primary or secondary source;
5. Your understanding of the documents involved in the tax legislative process and their sequence, from bill through annotated code, including the ability to identify specific publications and what is contained in them;
6. Your ability to interpret the history of a tax statute;
7. Your ability to identify the publications in which tax regulations are published and what is contained in them;
8. Your familiarity with the features of RIA Checkpoint, CCH Intelliconnect, and Bloomberg/BNA and Tax Analysts (e.g., finding aids, annotations, filters, citators);
9. The essay portion of the exam will test your ability to synthesize the skills you learned and apply them to a hypothetical situation. It will be graded anonymously on a curve.

**Participation**

The participation grade is determined by attendance, preparation for class, participation in class, and overall effort to complete the weekly assignments, including contacting the instructor when encountering difficulties with the assignment.

Repeated lack of preparedness or participation, including not responding by turning audio/video on when asked a direct question or not participating in in-class exercises, will impact your participation grade. Repeated class disruption (e.g., excessive noise, texting, personal internet use) will impact your participation grade.

**Etiquette: In Person Students**

You are required to follow UF Law safety protocols at all times in the classroom, including wearing a mask at all times and maintaining physical distance. Place your name tent card where it will be visible. Do not log in to the Zoom feed for the classroom; only remote students should be using the Zoom feed.

You need to stay in the classroom during the entire scheduled time. If you have an emergency, please exit quietly and carefully. Eating and drinking will not be permitted in the classroom because masks must be worn at all times.

When class ends, the professor will exit first, followed by each row and maintaining physical distance. You will not be able to approach the podium to ask questions. You will need to attend virtual office hours or email to ask questions.

**Etiquette: Remote Students**

You need to ensure your Zoom name matches your preferred name and your last name must also show. If you are attending class remotely, you are expected to turn on video of yourself until after attendance is taken and when responding to or asking questions. You do not need to have video on when taking notes and listening to the class. You are expected to keep your microphone on mute unless you have been called on to ask or answer a question.

Do not use the chat function to ask questions directed to me during class; it will not be monitored by me, and students attending in person will not be able to see it. If you are trying to ask a question, please contact the TA. If you have a technical problem during the class, please contact UF IT (<https://www.law.ufl.edu/technology-services>).

**Prohibition on Student Recording and Photography and Social Media Posting**

Students may not take, circulate, or post photos or videos of classroom discussions, whether they are in-person, hybrid, or completely online. Students failing to follow this rule will be referred to the College of Law Honor Code Council and the university’s Office of Student Conduct and Conflict Resolution.

**Attendance**

You are required to attend in your chosen modality—i.e., in person or online—unless you have permission to attend remotely (see below). You are expected to be prepared to complete in-class exercises. Attendance will be taken each day.

**You must seek permission to attend remotely and have your attendance count if you selected the in-person option.** Permission will be granted if you are experiencing any type of illness, even if the symptoms are mild or you just feel like you might be coming down with something. **You should not attend in person if you are experiencing any of the symptoms listed on UF’s COVID-19 website or have had close contact with someone who has COVID-19 as provided on UF’s website** (<https://coronavirus.ufhealth.org/screen-test-protect/covid-19-exposure-and-symptoms-who-do-i-call-if/>). If you are dealing with a personal situation of high difficulty and prolonged duration, please seek assistance from Student Affairs as soon as possible.

Missing 3 or more classes without prior notice will result in referral to Student Affairs. Requirements for class attendance and make-up exams, assignments, and other work in this course are consistent with University policies that can be found at:

<https://catalog.ufl.edu/UGRD/academic-regulations/attendance-policies/>.

**Virtual Office Hours**

Virtual Office Hours will be held via Canvas. I am also available at other times. Please email me to set up other times to meet virtually.

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| **Class Schedule/****Topics**  | **Before Class**  | **Homework Assignments**  |
| **Week 1** Jan. 22  Introduce Course Website  Review Syllabus     | Review Course Canvas Page   Review Syllabus  Go to the Week 1 module in Canvas: 1. Review the Welcome to Course PowerPoint
 | Complete Homework Assignment #1 –by **11:59 p.m. Tuesday, January 26**  |
| **Week 2** Jan. 29  Constitutional and Legislative Sources of Tax Law | Read TBD  Go to the Week 2 module in Canvas:  1. Review PowerPoint
2. Watch assigned videos
 | Complete Homework Assignment #2 –by**11:59 p.m. Tuesday, February 2nd** |
| **Week 3** Feb. 5  Administrative Regulations and Rulings  | Read TBD  Go to the Week 3 module in Canvas: 1. Review PowerPoint.
2. Watch assigned videos
 | Complete Homework Assignment #3 - by **11:59 p.m. Tuesday, February 9.**  |
| **Week 4** Feb. 12   Judicial Interpretations  | Read TBD Go to the Week 4 module in Canvas: 1. Review PowerPoint
2. Watch assigned videos
 | Complete Homework Assignment #4 - by **11:59 p.m. Tuesday, February 16** |
| **Week 5** Feb. 19   Citators and Other Finding Devices   | Read TBD Go to the Week 4 module in Canvas: 1. Review PowerPoint
2. Watch assigned videos
 | Complete Homework Assignment #5 - by **11:59 p.m. Tuesday, February 23**.  |
| **Week 6** Feb.26 Tax Services and Periodicals Services   | Read TBD    Go to Week 6 module in Canvas: 1. Review PowerPoint
2. Watch assigned videos

   | Complete the Homework Assignment #6 by **11:59 pm Tuesday, March 2.**  |
| **Week 7** March 5 Review  | Go to Week 7 module in Canvas: 1. Review the Summary and Review PowerPoint
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**University of Florida Policies**

**University Policy on Accommodating Students with Disabilities**

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

**University Policy on Academic Misconduct**

UF students are bound by The Honor Pledge, which states: “We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honor and integrity by abiding by the Honor Code. On all work submitted for credit by students at the University of Florida, the following pledge is either required or implied: ‘On my honor, I have neither given nor received unauthorized aid in doing this assignment.’” The Honor Code (<https://sccr.dso.ufl.edu/students/student-conduct-code/>) specifies a number of behaviors that are in violation of this code and the possible sanctions. Furthermore, you are obligated to report any condition that facilities academic misconduct to appropriate personnel. If you have any questions or concerns, please consult with the instructor.

**University Policy on Course Evaluation**

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to give feedback in a professional and respectful manner is available at <https://gatorevals.aa.ufl.edu/students/>.  Students will be notified when the evaluation period opens and can complete evaluations through the email they receive from GatorEvals in their Canvas course menu under GatorEvals or via <https://ufl.bluera.com/ufl/>.  Summaries of course evaluation results are available to students at <https://gatorevals.aa.ufl.edu/public-results/>.

**Getting Help**

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

* helpdesk@ufl.edu
* (352) 392-HELP
* <http://elearning.ufl.edu/> (See “Message Us” at the top)

Other resources are available at <https://distance.ufl.edu/getting-help/> for counseling and wellness, disability resources, student complaints, and library help desk support.

**Disclaimer**

This syllabus represents my current plans and objectives. As we go through the semester, those plans may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.

**Appendix A**

**Course Goals and Learning Objectives**

**Learning Objectives**

After completing this course, students should be able to:

* Delineate the steps of the tax research process
* Understand the federal tax legislative process
* Examine the primary sources of federal tax law and evaluate the nature and structure of these sources, including the US Constitution, Internal Revenue Code, Treasury Regulations, IRS administrative rulings, and judicial decisions
* Understand the function of the citator in the tax research process
* Examine the secondary sources of federal tax law
* Locate tax resources using the internet and develop internet tax research skills
* Evaluate the hierarchy of the sources of federal tax law
* Examine deductive analysis in legal writing
* Understand the structural format of the office memorandum, including question presented, short answer, statement of facts, and discussion
* Write technical memoranda using deductive legal reasoning