**Legal Research**

**LAW 6903**

**Advanced Legal Research (Tax)**

**Spring 2022 Syllabus**

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| **Instructor**Giannina Arney 175B Holland Hall arney@law.ufl.edu (352) 273-0719   |  **Class Schedule**  Thursdays, 10:00 a.m. – 12:00 p.m.  Room HH 285A **Office Hours** Mon/Wed 1-3pm  |
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**Course Canvas Page**

All course materials are accessible on Canvas at: <https://ufl.instructure.com/courses/446227>

**Textbook**

None required. Materials to be provided.

**Course Description**

This course will 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 Checkpoint Edge, CCH Cheetah, 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 13 classes in total. The course is worth two-credit hours.

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

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| Homework Assignments  | 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 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 four (4) hours out of class each week 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 Checkpoint Edge, CCH Cheetah, Bloomberg Tax 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.
10. The law school policy on exam delays and accommodations can be found [here](http://www.law.ufl.edu/student-affairs/current-students/forms-applications/exam-delays-accommodations-form).

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**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.

**Policy on In-class Recording**

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture does not include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or lecturer during a class session.

Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.”

**Attendance**

Attendance will be taken at each class meeting. Students are allowed two absences during the course of the semester. Students are responsible for ensuring that they are not recorded as absent if they come in late. A student who fails to meet the attendance requirement will be dropped from the course. The law school's policy on attendance can be found [here](https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies#:~:text=co%2Dcurricular%20activities.-,Attendance,regular%20and%20punctual%20class%20attendance.&text=UF%20Law%20policy%20permits%20dismissal,of%2012%20credits%20per%20semester.).

**Office Hours**

Office Hours will be held Mondays and Wednesdays from 1-3pm. I am also available at other times. Please email me to set up other times or if you would prefer to meet virtually.

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| **Class Schedule/****Topics**  | **Before Class**  | **Homework Assignments**  |
| **Week 1** Jan. 20  Introduce Course Website  Review Syllabus Legislative Sources of Tax Law   | Review Course Canvas Page  <https://ufl.instructure.com/courses/446227>  Review Syllabus  Go to the Pre-Class page in Canvas: 1. Review the Passwords and Database Access PowerPoint
2. Complete this Google doc (Getting to Know You) <https://forms.gle/Qbx74LTFHxQm4DeW6>
 | Complete Week 2 Homework Assignment - by**11:59 p.m. Tuesday, January 25th** |
| **Week 2** Jan. 27 Administrative Sources of Tax Law: Regulations  |  Go to the Week 2 module in Canvas:  * Review PowerPoint
* Complete the assigned pre-class reading: *Federal Tax Administrative Pronouncements (regulations and IRS Guidance)*
 | Complete Week 2 Homework Assignment - by**11:59 p.m. Tuesday, February 1st** |
| **Week 3** Feb. 3 IRS Guidance  | Go to the Week 3 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading: *BNA Portfolio 110-3rd (Judiciary excerpt)*
 | Complete Week 3 Homework Assignment - by **12:00 p.m. Thursday, February 8th** |
| **Week 4** Feb. 10 Judicial Sources of Tax Law |  Go to the Week 4 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading
 | Complete Week 4 Homework Assignment by **11:59 p.m. Tuesday, February 15th** |
| **Week 5** Feb. 17  Citators and Tax Services  |  Go to the Week 4 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading
 | Complete Week 5 Homework Assignment - (Secondary Sources) by **11:59 p.m. Tuesday, February 25th** |
| **Week 6** Feb. 24Legal Commentary Secondary Sources and Current Awareness  | Read TBD    Go to Week 6 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading

  | Complete Week 6 Homework Assignment by **11:59 p.m. Tuesday, March 1st.**  |
| **Week 7** March 3 International and Foreign Tax Law Research   | Go to Week 7 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading
 | Complete Week 7 Homework Assignment by **11:59 p.m. Tuesday, March 8th.**  |
| **Week 8** March 17Tax Practice Resources  |  Go to Week 8 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading

  | Complete Week 8 Homework Assignment by **11:59 p.m. Tuesday, March 22nd.**  |
| **Week 9****March 24**Business Tax Resources |  Go to Week 9 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading

  | Complete Week 9 Homework Assignment by **11:59 p.m. Tuesday**, March 29th.  |
| **Week 10** March 31Estate and Gift Tax Resources / Estate Planning  |  Go to Week 10 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading

  | Complete Week 10 Homework Assignment by **11:59 p.m. Tuesday, March 4th.**  |
| **Week 11****April 7**State & Local Tax Resources | Go to Week 11 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading
 | Complete Week 11 Homework Assignment by **11:59 p.m. Tuesday, April 12th.**  |
| **Week 12** **April 14**Hierarchy of Tax Authority  |  Go to Week 12 module in Canvas: * Review PowerPoint
* Complete the assigned pre-class reading

  | Complete Week 12 Homework Assignment by **11:59 p.m. Tuesday, April 19th.**  |
| **Week 13****April 21****Review** | Review for Final |  |

**University of Florida Policies**

**University Policy on Accommodating Students with Disabilities**

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean for Student Affairs (Assistant Dean Brian Mitchell). Students with disabilities should follow this procedure as early as possible in the semester.”

**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)

**Health and Wellness Resources:**

* *U Matter, We Care*: If you or someone you know is in distress, please contact umatter@ufl.edu, 352-392-1575, or visit [U Matter, We Care website](https://umatter.ufl.edu/) to refer or report a concern and a team member will reach out to the student in distress.
* *Counseling and Wellness Center*: [Visit the Counseling and Wellness Center website](https://counseling.ufl.edu/) or call 352-392-1575 for information on crisis services as well as non-crisis services.
* *Student Health Care Center*: Call 352-392-1161 for 24/7 information to help you find the care you need, or [visit the Student Health Care Center website](https://shcc.ufl.edu/).
* *University Police Department*: [Visit UF Police Department website](https://police.ufl.edu/) or call 352-392-1111 (or 9-1-1 for emergencies).
* *UF Health Shands Emergency Room / Trauma Center:* For immediate medical care call 352-733-0111 or go to the emergency room at 1515 SW Archer Road, Gainesville, FL 32608; [Visit the UF Health Emergency Room and Trauma Center website](https://ufhealth.org/emergency-room-trauma-center).

**Basic Needs:**

Any student who has difficulty accessing sufficient food or lacks a safe place to live is encouraged to contact the Office of Student Affairs.  If you are comfortable doing so, you may also notify me so that I can direct you to further resources.”

**Preferred names and pronouns.**

It is important to the learning environment that you feel welcome and safe in this class; and that you are comfortable participating in class discussions and communicating with me on any issues related to the class. If your preferred name is not the name listed on the official UF roll, please let me know as soon as possible by e-mail or otherwise. I would like to acknowledge your preferred name, and pronouns that reflect your identity. Please let me know how you would like to be addressed in class, if your name and pronouns are not reflected by your UF-rostered name. I welcome you to the class and look forward to a rewarding learning adventure together.

You may also change your “Display Name” in Canvas. Canvas uses the "Display Name" as set in myUFL. The Display Name is what you want people to see in the UF Directory, such as "Ally" instead of "Allison." To update your display name, go to one.uﬂ.edu, click on the dropdown at the top right, and select "Directory Proﬁle." Click "Edit" on the right of the name panel, uncheck "Use my legal name" under "Display Name," update how you wish your name to be displayed, and click "Submit" at the bottom. This change may take up to 24 hours to appear in Canvas. This does not change your legal name for ofﬁcial UF records.

**Discourse, inclusion, and classroom ethos**

“As a law student and future lawyer, it is important that you be able to engage in rigorous discourse and critical evaluation while also demonstrating civility and respect for others. This is even more important in the case of controversial issues and other topics that may elicit strong emotions.

As a group, we are likely diverse across racial, ethnic, sexual orientation, gender identity, economic, religious, and political lines. As we enter one of the great learning spaces in the world—the law school classroom—and develop our unique personality as a class section, I encourage each of us to:

* commit to self-examination of our values and assumptions
* speak honestly, thoughtfully, and respectfully
* listen carefully and respectfully
* reserve the right to change our mind and allow for others to do the same
* allow ourselves and each other to verbalize ideas and to push the boundaries of logic and reasoning both as a means of exploring our beliefs as well as a method of sharpening our skills as lawyers

**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
* Develop fluency conducting research using tax specific research services
* Examine the secondary sources of federal tax law
* Become familiar with the sources of current awareness in tax practice
* Locate tax resources using the internet and develop internet tax research skills
* Evaluate the hierarchy of the sources of federal tax law
* Understand the structure of the IRS, its Guidance and procedures