

LLM Tax Research Seminar (LAW 7911)

Mon. 3:30pm-5:30pm, Holland Room 359

Spring 2024—Prof. Calfee

Prof. Dennis Calfee

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Office: 315 Holland Hall

Office hours: Tuesday 3-5 p.m; or anytime someone else is not in my office

Course Description and Preparation Time:

This course is a required course in the tax LLM and international tax LLM. Students will select individualized topics for further research and writing. You are required to produce a paper on a tax-related topic. You select the topic. You will be required to present your research to the class and comment on other student's first drafts. You will meet with me individually regarding the rough draft after your presentation and receipt of comments and suggestions from others in the class.

Some class sessions took place last semester. This includes the tax research class sessions were taught last semester by Prof. Arney and the International Tax Symposium. The class meeting schedule this semester will take into account the time spent last semester as well as the **required** Ellen Bellet Gelberg Tax Policy Symposium this semester, the Ethics of Tax Practice Panel, and the individualized rough draft meetings. You are expected to spend 3 hours outside of class for each class meeting where reading is assigned. In addition, you should expect to spend at least 40–50 hours researching, writing, and preparing the required paper, drafts, and presentations; some topics may require more time.

Course Expectations and Learning Outcomes:

- Acquire expertise in an individualized topic of interest in tax.
- Improve tax researching and writing skills.

Course Materials:

None

Class Assignments, Participation, and Evaluation:

Grade Calculation: Your final grade will be based on class attendance and participation, your class presentation, the first and final drafts of your paper as well as your comments on the other student's first drafts.

Suggested Deadlines:

Topic Proposal	February 19, 2024
Draft Paper	March 25, 2024
Final Paper	May 17,2024

Rough Draft: The main text of the rough draft should be double-spaced and use 12-point, Times New Roman font; footnotes should be single-spaced and use 10-point, Times New Roman font; 1-inch margins should be used throughout. Do not use additional spaces between paragraphs; use of spaces between sections of the paper should be limited. You are to use *The Bluebook: A Uniform System of Citation* (20th ed.) when citing to sources unless you obtain approval to use a different citation system. You must also meet with me individually to discuss your rough draft after your presentation.

Presentation: In your presentation, you should highlight the major points that you will make in your final paper. The presentation should be 15-25 minutes. Your grade will be based on the quality of your reasoning and presentation skills. After your presentation students will return your draft with comments.

Final Paper: There is no minimum or maximum page requirement, just write the topic. Generally papers range between 25 and 30 pages.. The main text of the final paper should be double-spaced and use 12-point, Times New Roman font; footnotes should be single-spaced and use 10-point, Times New Roman font; 1-inch margins should be used throughout. Do not use additional spaces between paragraphs; use of spaces between sections of the paper should be limited. You are to use *The Bluebook: A Uniform System of Citation* when citing to sources unless you obtain approval to use a different citation system.

Attendance and Participation: In order to earn credit for this course you must attend at least 85% of all required meetings, including class meetings, tax research presentations (fall 2023), international tax symposium, Ellen Bellet Gelberg tax policy symposium, and Ethical Tax Practice. Absences may be excused for medical and family emergencies. You also must meaningfully contribute to class discussion; you will be notified if you need to improve your participation to avoid a grade adjustment.

Grade Scale & Grading Policies:

<u>Grade</u>	<u>Points</u>
A (Excellent)	4.0
A-	3.67
B+	3.33
B (Good)	3.00
B-	2.67
C+	2.33
C (Satisfactory)	2.00
C-	1.67
D+	1.33
D (Poor)	1.00
D-	0.67
E (Failure)	0.00

The law school grading policy is available [here](#). **Note that the mandatory mean does not apply to LL.M. students.**

Observance of Religious Holidays:

UF Law respects students' [observance of religious holidays](#).

- Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith.
- Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence.
- Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances.

Recordings of Class:

All classes will be recorded via Mediasite in case students must miss class for health reasons. The Office of Student Affairs will work with faculty to determine when students may have access to these recordings, and the recordings will be password protected. It is the student's responsibility to contact the Office of Student Affairs as soon as possible after an absence.

Aba Out-of-Class Hours Requirements:

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every "classroom hour" of in-class instruction. Each weekly class is approximately 2 hours in length, requiring at least **4 hours of preparation** outside of class including reading the assigned materials, writing critical analyses, and developing your final paper.

Honor Code, Accommodations, and Other Policies:

You are required to follow the Honor Code. **Plagiarism at any stage of the writing process will not be tolerated.** If you want to review what constitutes plagiarism, the website www.turnitin.com offers advice and presentations. Additional law school and university policies may be found at (1) <https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies> (academic policies) and (2) <http://www.law.ufl.edu/student-affairs/additional-information/honor-code-and-committee> (honor code).

If you are requesting classroom accommodations, you must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the you, and you then provide this documentation to the Law School Student Affairs Office. Student Affairs will then communicate with me as needed to assure the accommodation is provided.

If you are dealing with a personal situation of high difficulty and prolonged duration, please seek assistance as soon as possible. Avenues for obtaining help are listed at <http://www.law.ufl.edu/student-affairs/additional-information/have-a-problem-we-can-help>. The earlier you seek help, the more likely it is that a solution can be found that will enable your success in the course.

You 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/>. You will be notified when the evaluation period opens and can complete evaluations through the email you receive from GatorEvals in your Canvas course menu under GatorEvals or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available at <https://gatorevals.aa.ufl.edu/public-results/>.”