**LLM Tax Research Seminar (LAW 7911)**

Th. 10:30 a.m-noon, Holland 350

Spring 2020—Prof. Luke

Prof. Charlene Luke

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Office #: 312F Holland Hall

Office hours: Th@noon-2:00 p.m.; or by appointment

**Course Description and Preparation Time:**

This course is a required course in the tax LLM and international tax LLM degrees. My section of the Tax Research Seminar will include general class discussion on tax policy. 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, subject to my approval. You will meet with me individually regarding the rough draft to receive comments and suggestions. You will be required to present your research to 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 Ellent 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:**

* Understand basic tax policy criteria
* Acquire expertise in an individualized topic of interest in tax and apply the basic tax policy criteria to that topic.
* Improve tax researching and writing skills

**Course Materials:**

The required book for this class is Joel Slemrod & Jon Bakija, *Taxing Ourselves: A Citizen’s Guide to the Debate over Taxes* (5th ed. 2017). You are also required to read primary and secondary materials necessary to produce your paper, including any materials specifically required by me as to a particular topic.

**Class Assignments, Participation, and Evaluation**:

Canvas: You are required to register for this course on Canvas. You may 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.

Grade Calculation: Your final grade will be based 60% on your final paper, 10% on your presentation, 10% on your rough draft, 5% on your topic statement, and 15% on attendance and participation.

Deadlines:

Topic Proposal Jan. 27, 2020

Draft Paper March 23, 2020

Final Paper May 7, 2020

**March 13, 2020, is the last date to request a change to writing a summer paper and a related change of deadlines.**

Submit all items **electronically** no later than on the date shown above (i.e., no later than 11:59 p.m. on the due date). Early submissions are welcome.

Topic Proposal: You will receive full credit if you complete a topic proposal, turn it in on time, and receive approval from me that the topic will work; depending on the topic, you may be asked to meet with me before approval is granted.

Rough Draft: You must submit a rough draft of at least 20 pages (not including a cover page, abstract, or table of contents) using the required font and spacing. 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. You will receive full credit if you complete the minimum page requirement on time and attend the rough draft conference.

Presentation: In your presentation, you should highlight the major points that you will make in your final paper. The presentation should be 15 minutes. Your grade will be based on the quality of your reasoning and presentation skills. After your presentation, we will take classroom time for feedback and questions from your classmates.

Final Paper: The final paper must be at least 30 pages (not including a cover page, abstract, or table of contents). This is a minimum requirement; there is no maximum page length set. 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. The grade for the final paper will depend primarily on my view of the substantive quality of the paper. The grade will also depend on whether you turn your final paper in on time and on the extent to which you meet the other formal requirements outlined in this section.

Attendance and Participation: In order to earn full credit for attendance and participation, you must attend at least 85% of all required meetings, including class meetings, tax research presentations (fall 2019), international tax symposium (fall 2019), Ellen Bellet Gelberg tax policy symposium (Jan. 24, 2020), and Ethical Tax Practice (Mar. 11, 2020). 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:

Grade Points

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 at <http://www.law.ufl.edu/student-affairs/current-students/academic-policies#9>. **Note that the mandatory mean does not apply to LL.M. students.**

**Schedule and Reading Assignments**

All assigned reading is from the book *Taxing Ourselves.*

Jan. 16: Read “Introduction” (ch. 1) and “Fairness” (ch. 3).

Jan. 23: No meeting; **attend Ellen Bellet Gelberg Tax Policy Symposium on Jan. 24**.

Jan. 30: No meeting.

Feb. 6: Read “Taxes and Economic Prosperity” (ch. 4).

Feb. 13: No meeting.

Feb. 20: Read “Simplicity and Enforceability” (ch. 5) and “Elements of Fundamental Reform” (ch. 6).

Feb. 27: No meeting.

Mar. 5: No meeting (spring break).

Mar. 12: No meeting; **attend Ethical Tax Practice Panel on Mar. 11.**

Mar. 19: Read “Starting from Here” (ch. 8); student presentations.

Mar. 26: Student presentations.

Apr. 2: Student presentations.

Apr. 9: Student presentations

Apr. 16: Student presentations

Individual meetings on rough drafts will be held during the weeks of March 30 and April 6.

**Honor Code, Accommodations, and Other Polices:**

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](http://www.turnitin.com) offers advice and presentations. Additional law school and university policies may be found at (1) <http://www.law.ufl.edu/student-affairs/current-students/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/>.”