Office Hours, Telephone and E-mail

My regular office hours during the fall semester are on Wednesday at 2:30–3:30 p.m., or by appointment; I may announce different office hours for the spring semester, depending on the course schedule. Due to restrictions on in-person contact during the current pandemic, all office hours will be held via Zoom. You can also reach me by telephone at 352.273.0991 or by e-mail at gmccouch@law.ufl.edu.

Course Materials

The reading assignments for class meetings during the fall semester consist of excerpts from Oliver, Tax Policy: Readings and Materials (3d ed. 2011), reprinted with permission of West Academic. Students do not need to purchase the entire book. Instead, a course packet with the assigned excerpts is available for purchase through the university bookstore in Bruton-Geer Hall. The course packet materials are exclusively for use by students in this course and may not be reproduced or distributed for any other purpose.

Students should also have access, either through the law library or via an electronic data base, to primary and secondary materials appropriate for their research papers.

Course Objectives

The primary goals of the course are to give students an opportunity to acquire expertise in a tax topic of their choice and to develop their research and writing skills by preparing a substantial original research paper. Students will select and define the topic of their research papers, subject to my approval. I will provide individualized feedback, with comments and suggestions.

Class Meetings and Attendance

Some class sessions will take place during the fall semester. Those sessions will be held via Zoom on Thursday afternoons at 4:00–5:40 p.m., from Sept. 24 to Oct. 15. Students are not permitted to make, post, or circulate audio or video recordings of class sessions. The reading assignments for the Thursday class sessions are as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Assigned Reading (Oliver)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sept. 24</td>
<td>Introduction</td>
<td>7-23</td>
</tr>
<tr>
<td>Oct. 1</td>
<td>Timing</td>
<td>75-97, 99-104</td>
</tr>
<tr>
<td>Oct. 8</td>
<td>Wealth Transfers</td>
<td>621-631, 648-662</td>
</tr>
<tr>
<td>Oct. 15</td>
<td>Capital Gains</td>
<td>1018-1049, 1055-1063</td>
</tr>
</tbody>
</table>

Regular and punctual attendance is required. A student with more than two unexcused class absences may be penalized in the final grade or excluded from the course. Students should be prepared to discuss the assigned readings in class, and may expect to spend 3 hours preparing the assigned materials for each class meeting. Students may also expect to spend at least 40-50
hours researching and writing their rough drafts and final papers and preparing their presentations.

Research Topics and Papers

Each student will select a research paper topic which must be approved by me. I will be available during the fall semester and the first two weeks of the spring semester to discuss specific topic proposals with individual students. Written topic proposals (no longer than one or two paragraphs) must be submitted to me by Monday, Jan. 25 for review and approval.

Each student will compile a bibliography of relevant primary and secondary sources relating to his or her research topic. The final paper reflecting the results of the research will be 25–30 pages long (including footnotes but not including a cover page, abstract, or table of contents). Students may submit a brief outline or rough draft to me by 5:00 p.m. on Monday, Mar. 22, for review and comment; the final paper is due by 5:00 p.m. on the last day of the exam period (Thursday, May 6). Papers should be in Word (or WordPerfect) format, with standard 1-inch margins and text in 12-pitch font, and should be submitted as an e-mail attachment. A student who submits a paper after the deadline may be penalized in the final grade.

Any student who wishes to write a summer paper and make a related change of deadlines should submit a written request for my approval by Monday, Mar. 15.

Evaluation

Students will be evaluated primarily based on the quality of their final papers. Consideration will also be given to the quality of the rough draft as well as attendance and participation. Grades will follow the law school grading policy, which is available at https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies.

Students are encouraged to provide feedback on this course by completing an online evaluation shortly before the end of the semester. Students will be notified in advance of the online evaluation period. Summary results of the evaluation are available at https://gatorevals.aa.ufl.edu/public-results/.

Learning Outcomes

Upon completion of the course, students should have (1) a basic understanding of tax policy criteria, (2) expertise in a specific tax topic of interest, and (3) enhanced skills in tax analysis, research, and writing.

Disability Accommodation

Students with disabilities requesting accommodations should first register with the Disability Resource Center (352.392.8565, www.dso.ufl.edu/drc/) by providing appropriate documentation. Once registered, students will receive an accommodation letter which must be presented to the Law School Office of Student Affairs when requesting accommodations. Students with disabilities should follow this procedure as early as possible.

Honor Code
Students are subject to the UF Student Honor Code, which can be found at https://sccr.dso.ufl.edu/process/student-conduct-code/.