

**LAW 7911 Sec. –
Supervised Tax Research**

Spring 2019

Class Meetings: As announced.
Location:
Instructor: Professor Fred Murray
Office Hours: Available most weekdays, except when traveling. Best to
send me an email in advance if possible to coordinate a
time to get together
Phone: 352-273-0896
E-mail: f.murray@law.ufl.edu

Course Description & Methodology:

You are required to produce a paper on a tax-related topic. The topic is selected by the student, subject to my approval. Each student will meet with me individually regarding the topic and rough draft. Comments and suggestions will be provided on the topic and rough draft at these conferences.

Course Materials:

There are no generally required course materials. Students are required to read primary and secondary materials necessary to produce the paper, including any materials specifically required by me as to a particular topic.

Class Assignments, Participation, and Evaluation:

CANVAS: You are required to register on CANVAS for this course.

Grade Calculation: Your final grade will be based 80% on your final paper, 15% on your rough draft and 5% on your topic statement.

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 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.**

Deadlines:

Topic Proposal	Jan. 31, 2019
Draft Paper	March 30, 2019
Final Paper	May 3, 2019

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 attend an individual meeting with me regarding your topic.

Rough Draft: You must submit a rough draft of at least 25 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 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.

Final Paper: The final paper must be at least 35 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.

Class Web Page:

The course materials are in the UF Canvas E-Learning system. You will need your GATORLINK USERID and PASSWORD to access the course information. If you don't have a GatorLink account, create your GatorLink account at gatorlink.ufl.edu.

Web-based Information Resources:

All students in the course have access to several electronic tax research libraries. These include Tax Analysts Tax Notes, CCH Tax Research Library, RIA Checkpoint Tax Research Service, LEXIS/NEXIS, and BNA Tax Management Portfolios. Although there is substantial overlap across these services, all provide useful and unique research tools, including complete versions of tax research services (commentary and explanation), Code, regulations, court cases, rulings, tax treaties, etc. You may access these libraries from anywhere you can access the internet. Both LEXIS/NEXIS and CCH require no password as long as you access the database via a UF computer account. There are several methods (e.g., proxy server or VPN) for making your computer think it is linked to a UF sever via a few special commands; if you need this information, see "<http://web.uflib.ufl.edu/ufproxy.html>" or the class web site.

Proxy info: <https://www.law.ufl.edu/library/library-information/remote-access>

For Checkpoint: Register on campus at <http://www.checkpoint-registration.riag.com/schools> (need to register on campus; use off campus through VPN)

For Tax Analyst: Register at <http://www.taxnotes.com> (need to register on campus; use off campus through VPN)

For Bloomberg (BNA): Register at <https://essential.bna.com/login/signin?msg=deny&url=https%3A%2F%2Fwsauth.bna.co>

[m%2Fwsauth%2Flawauth%3Ftarget%3Dhttps%3A%2F%2Fwww.bloomberglaw.com%2Fstart&lddy=-518&pcv=](https://www.bloomberglaw.com/start&lddy=-518&pcv=) (can use off campus without going through VPN)

Note that these accounts last approximately a year and you may already have a valid account from a prior signup. For problems, see Sarah Lewis in the library or at slewis@law.ufl.edu.

Syllabus Addendum

Class Policies:

All University of Florida and Levin College of Law rules apply. Particularly note University policies regarding software use and the honor code.

Attendance: Although attendance may not be taken at every class, students are expected to attend and participate in every class. Students should prepare for all classes even if they miss and are responsible for material covered in their absence. Students may not attend a class unless they are officially registered for the course. The Levin College of Law does not approve requests to audit its courses. Students who do not attend at least one of the first two class meetings of a course or laboratory in which they are registered, and who have not contacted the School to indicate their intent, may be dropped from the course. The instructor adheres to all UF attendance policies.

Honesty: Academic dishonesty will not be tolerated. Students are required to know and comply with the university's policy on academic honesty. Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Student Honor Code at <http://www.dso.ufl.edu/students.php>.

Plagiarism at any stage of the 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) <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).

Civility: This course will be conducted in a courteous and professional manner. Inappropriate classroom behavior of any form will not be tolerated. At the instructor's discretion, students acting in an uncivil manner will receive a grade reduction commensurate with the infraction. Students can be withdrawn from the course for excessive unacceptable behavior.

Disabilities: The University of Florida is committed to providing academic accommodations for students with disabilities. 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, the Dean of Students Office will provide documentation to the student who must then provide this documentation to Dean Rachel Inman when requesting accommodation. You must submit this documentation prior to submitting assignments or taking the quizzes or exams. Accommodations are not retroactive, therefore, students should contact the office as soon as possible in the term for which they are seeking accommodations.

If your accommodation regards special testing arrangements, you must then submit an Accommodated Test Request (ATR) online for each exam/quiz. Students with disabilities

are encouraged to follow these procedures as early as possible within the semester. If you do not follow the Disability Resource Center procedures or meet the deadline for requesting accommodations or for submitting your ATRs, you will have to take the exam with your class without accommodations.

Evaluation: Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at <https://evaluations.ufl.edu>
Students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.