

**Advanced Legal Research (Tax)**  
**University of Florida Levin College of Law**  
**Spring 2024 Syllabus – LAW 6798 – 2 credits**

**Instructor**

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(352) 273-0719

**Class Schedule**

Wednesdays, 3:00 p.m. – 5:00 p.m.  
Room HH 359

**Office Hours**

Mon 3:00-5:00 pm  
Tues 10:00am-Noon

**Course Canvas Page**

All course materials are accessible on Canvas at: <https://ufl.instructure.com/courses/524380>

**Textbook**

None required. Materials to be provided.

**Course Description and Objectives**

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 become proficient in the use of tax research databases, including Checkpoint Edge, WK VitalLaw, and Bloomberg/BNA and Tax Analysts. For a more detailed discussion of the goals and student 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 12 classes in total. The course is worth two-credit hours.

**Grading**

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

|                              |     |
|------------------------------|-----|
| Homework Assignments         | 25% |
| In class assignments/quizzes | 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. This course follows the Levin College of Law's grading policies found [here](#). This chart describes the specific letter grade/grade point equivalent in place:

| 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              |

### **ABA Out-of-Class Hours Requirement**

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. Each weekly class is approximately 2 hours in length, requiring at least 4 hours of preparation outside of class including 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](#).

### **Exam Delays and Accommodations**

The law school policy on exam delays and accommodations can be found [here](#).

### **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.

### **Class Recording Policy**

The Office of Student Affairs will continue to record all classes 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.

### **Attendance**

Attendance in class is required by both the ABA and the Law School. 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](#).

### **Online 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. Click here for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may 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 here.

### **Accommodations for 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). It is important for students to share their accommodation letter with their instructor and discuss their access needs as early as possible in the semester.

### **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.


### **Compliance with UF Honor Code**

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Law Honor Code located [here](#). The UF Law Honor Code also prohibits use of artificial intelligence, including, but not limited to, ChatGPT and Harvey, to assist in completing quizzes, exams, papers, or other assessments.

### **Office Hours**

Office Hours will be held Mondays from 3-5pm and Tuesdays from 10am-noon. I am also available at other times. Please email me to set up other times or if you would prefer to meet virtually.

| <b>Class Schedule/<br/>Topics</b>  | <b>Before Class</b>  | <b>Homework<br/>Assignments</b>                                    |
|--|--|--|
| <b>Class 1</b><br><b>Jan. 15</b><br><br>Introduce Course Website<br><br>Review Syllabus<br><br>Internal Revenue Code | Review Course Canvas<br>Page <a href="https://ufl.instructure.com/courses/524380">https://ufl.instructure.com/courses/524380</a><br><br>Review Syllabus<br><br>Go to the Pre-Class page in Canvas:<br>1. Review the Passwords and Database Access PowerPoint<br>2. Complete this Google doc (Getting to Know You)<br><a href="https://forms.gle/Qbx74LTFHxQm4DeW6">https://forms.gle/Qbx74LTFHxQm4DeW6</a> | Complete Homework #1<br>by <b>11:59 p.m. Monday, January 20th</b>  |
| <b>Class 2</b><br><b>Jan. 22</b><br><br>Legislative Sources of Tax Law   | Go to the Week 2 module in Canvas:<br><ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>   | Complete Homework #2<br>by <b>11:59 p.m. Monday, January 27th</b>  |
| <b>Class 3</b><br><b>Jan 29</b><br><br>Administrative Sources of Tax Law: Regulations                                | Go to the Week 3 module in Canvas:<br><ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>   | Complete Homework #3<br>by <b>11:59 p.m. Monday, February 3rd</b>  |
| <b>Class 4</b><br><b>Feb. 5</b><br><br>Administrative Sources of Tax Law: IRS Guidance                               | Go to the Week 4 module in Canvas:<br><ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>   | Complete Homework #4<br>by <b>12:00 p.m. Monday, February 10th</b> |
| <b>Class 5</b><br><b>Feb. 12</b><br><br>Judicial Sources of Tax Law  | Go to the Week 5 module in Canvas:<br><ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>   | Complete Homework #5<br>by <b>11:59 p.m. Monday, February 17th</b> |
| <b>Class 6</b><br><b>Feb. 19</b><br><br>Citators and Tax Services  | Go to the Week 5 module in Canvas:<br><ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>   | Complete Homework #5<br>by <b>11:59 p.m. Monday, February 24th</b> |

|   |   |  |
|---|---|--|
| <b>Class 7</b><br><b>Feb. 26</b><br><br>Legal Commentary<br>Secondary Sources<br>and Current<br>Awareness | Go to the Week 6 module in Canvas: <ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul> | Complete Homework #6<br>by <b>11:59 p.m. Monday,</b><br><b>March 3rd</b>             |
| <b>Class 8</b><br><b>March 5</b><br><br>International and<br>Foreign Tax Law<br>Research                  | Go to Week 7 module in Canvas: <ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>     | Complete Homework #7<br>by <b>11:59 p.m. Monday,</b><br><b>March 10th</b>            |
| <b>Class 9</b><br><b>March 12</b><br><br>Business Tax<br>Resources  | Go to Week 8 module in Canvas: <ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>     | Complete Homework #8<br>by <b>11:59 p.m. Monday,</b><br><b>March 24th.</b>           |
| <b>March 17-21</b>  | <b>SPRING BREAK</b>   |  |
| <b>Class 10</b><br><b>March 26</b><br><br>Estate and Gift Tax<br>Resources / Estate<br>Planning           | Go to Week 9 module in Canvas: <ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>     | Complete Homework #9<br>by <b>11:59 p.m. Monday,</b><br><b>March 31st</b>            |
| <b>Class 11</b><br><b>April 2</b><br><br>State & Local Tax<br>Resources                                   | Go to Week 10 module in Canvas: <ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>    | Complete Homework<br>#10 by <b>11:59 p.m.</b><br><b>Monday, April 7th.</b>           |
| <b>Class 12</b><br><b>April 9</b><br><br>Tax Procedure  | Go to Week 11 module in Canvas: <ul style="list-style-type: none"> <li>• Review PowerPoint</li> <li>• Complete the assigned pre-class reading</li> </ul>    | Complete Homework<br>#11 by <b>11:59 p.m.</b><br><b>Monday, April 14th.</b>          |
| <b>Class 13</b><br><b>April 16</b><br><br>Review  | <b>Review for Final</b>   |  |

## **Student Course Evaluations**

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may 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 [here](#).

## **Getting Help**

For **technical difficulties with E-learning in Canvas**, please contact the UF Help Desk at:

- [helpdesk@ufl.edu](mailto: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](mailto:umatter@ufl.edu), 352-392-1575, or visit [U Matter, We Care website](#) 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](#) 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](#).
- *University Police Department*: [Visit UF Police Department website](#) 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](#).

## **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 Student Learning Outcomes**

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