

# Fredric G. Levin College of Law

Professor Lee-ford Tritt LL.M. Tax Research. – Law 7911

Office: 353 Holland Hall Wed: 10:40 – 11:55

Phone: (352) 273-0952 Room: hh 285-D

Email: [Tritt@law.ufl.edu](mailto:Tritt@law.ufl.edu) Office Hours: Mon &Tues: 12:00 - 1:00

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

**Course Description and Preparation Time.**

This course is a required course for the tax LL.M. and international tax LL.M. degrees. Students will select individualized topics for research and writing. Students are required to produce a paper on a tax-related topic. Students 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. You should expect to spend at least 50–60 hours researching, writing, and preparing the required paper, drafts, and presentations (some topics may require more time.)

**Credit Hours.**

**2**

**Required Text.**

There is no text for this course.

**Office Hours.**

My office is located at 353 Holland Hall. My office hours are on Mondays and Tuesdays from 12:00 – 1:00. Also, I am happy to make appointments to meet or to speak by telephone at mutually agreeable times. I can be available most days.

In addition, I am amenable to “bring-or-buy-your own lunch” meetings with small groups of students. If you would like an opportunity for this type of informal group discussion (whether about this class, T&E practice in general, or other topics), feel free to organize a few classmates and we can pick a date to meet that is mutually convenient. I look forward to getting to know you.

**Class Evaluation.**

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 Feb. 14, 2021**

**Draft Paper March 14, 2021**

**Final Paper May 2, 2021**

**March 14, 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. 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.

**Information on UF Law Grading Policies.**

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| 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 |

The law school grading policy is available at: <http://www.law.ufl.edu/student-affairs/current-students/academic-policies#9>.

**Course Goals and Learning Objectives.**

* 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; and
* Improve tax researching and writing skills.

**Classroom Conduct.**

Please do not arrive late to class, leave early, or leave to take a break during class absent extenuating circumstances. Please turn off your cell phone during class. I reserve the right to lower your final grade if you engage in behavior that disrupts the learning environment for your classmates.

Academic honesty and integrity are fundamental values of the University community. **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).

You are welcome to take class notes on a laptop computer. Except for taking class notes, no other use of computers (and the internet) during class is authorized for any reason unless I specify to the contrary.

Our classroom is a community of learners in which the quality of your participation is important. Please prepare for class, participate energetically and conduct yourself professionally.

**Class Recordings.**

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture **does not** include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or lecturer during a class session.

Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.

**Student Course Evaluations.**

Students can provide feedback on the quality of instruction in this course by completing online evaluations at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will receive notice of the specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.

**Statement related to accommodations for students with disabilities.**

Students requesting classroom accommodation must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation. Students with disabilities should follow this procedure as early as possible in the semester

**Statement on basic needs assistance**.

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.