TAX RESEARCH

COURSE INFORMATION – FALL 2018

A. Course Materials


B. Approaching Tax Research

This course will be taught by combining lectures and hands-on learning exercises with problem sets to be completed outside of class. The purpose of the course is to familiarize students who plan to pursue a career in tax law with the research tools that they will need in tax practice. It is also very valuable to introducing students not interested in a career in tax law with advanced research techniques in materials not covered in-depth in Legal Research and Writing, including legislative history, agency pronouncements, form books, and the use of secondary sources.

C. Grading Policy

Your grade in this course will be based on the problem sets that are prepared outside of class and handed in at the beginning of the class hour. There are 7 problem sets for the course. Each will be weighted evenly (approximately 14% each) in determining your grade. There is no final exam.

Assignments are due at the beginning of the class hour. I will subtract two (2) points from a student's grade for the assignment if it is turned in later than the beginning of class on the day that it is due, and I will subtract an additional two (2) points for each day that the assignment is late thereafter.

You are not permitted to discuss problem sets with other students in the course, nor are you permitted to obtain any materials from students who previously took Tax Research. You may, however, use the law school librarians as resources regarding research tools that might be helpful, but they cannot assist you in finding answers to the problems in the problem sets specifically.

D. Attendance Policy

I believe that attending class is a beneficial part of the learning process and will improve your understanding of the materials presented in the course as well as your performance in the course (and, hence, your final grade). There are, however, those who might disagree about the correlation between class attendance and course performance. Accordingly, my attendance policy is designed to reward those who attend classes regularly and to penalize those who do not, as follows:

There are 13 scheduled classes in Tax Research this semester, although we will not meet on weeks in which you are working on assignments. Beginning on August 27, 2018, any student who misses one class or less will receive one (1) extra point on his or her final grade. Any student who misses more than three (3) classes will lose two (2) points on his or her final grade. Finally, any student who misses more than five (5) classes will be dropped from the course. I will notify any student in jeopardy of being dropped from the course after four (4) misses. It is each student's responsibility to make sure that he or she signs the attendance sheet each day as it is passed around the class. It is a violation of the Honor Code to "sign in" for another student.