TAX PLANNING

COURSE INFORMATION

Professor Michelle Arnopol Cecil           Spring 2019

Course Materials

1. Lathrope, Selected Federal Taxation Statutes and Regulations (2019 Edition) (online access to the Code and Regulations is fine as well)

2. Assigned Readings (to be posted on my Canvas course)

Description of the Course

This course is designed to be a capstone course for those interested in tax law. Although the focus of this course is primarily on tax law, there will be a heavy dose of corporate law in the course as well.

There will be seven components to your grade in this course:

1. 5% - class participation
2. 10% - client interview and post-interview summary and reflection
3. 15% - firm presentation
4. 30% - request for private letter ruling
5. 25% - written tax plan
6. 15% - presentation of your plan to the class
7. Attendance points (discussed below)

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 grades. Accordingly, my attendance policy is designed to reward those who attend classes regularly and to penalize those who do not, as follows:

Beginning on January 24, 2019, any student who misses one class or less will receive one extra point on his or her final grade. Any student who misses more than six classes will lose two points on his or her final grade. Finally, any student who misses more than twelve classes will be dropped from the course. I will notify any student in jeopardy of being dropped from the course after eleven absences. 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.