Welcome

Welcome to Taxation Research. In this class, you will learn the core research skills that you’ll need to analyze tax problems in a professional context. I aim to make this course as practical and useful and engaging as possible. Please feel free to contact me if you have questions or comments about the course. I look forward to working with you!

Course Description

This course provides an introduction to tax research sources and techniques used by tax lawyers and professionals, including: online tax services, statutes, legislative history, administrative authorities, case law, and secondary sources. It focuses on developing an effective research process, including practice with realistic tax research problems. This course will be graded on a credit/ no credit basis. Prerequisite: Federal Income Taxation for JD students.

Learning Outcomes

Throughout this course, you’ll use legal resources and research techniques in the context of tax practice, and you’ll develop proficiency in those resources and techniques. At the end of the course, each student should feel more comfortable approaching legal research and writing assignments assigned by professors or employers, and should be able to respond competently to these requests.
Specifically, students who successfully complete the course will be able to:

1. Develop effective research strategies for tax research problems;
2. Understand and compare primary and secondary sources of federal tax law;
3. Select appropriate sources and methods for a particular research task;
4. Find relevant information efficiently using subscription databases, specialized tax research tools, and free online resources;
5. Analyze real world tax research problems; and
6. Synthesize and effectively communicate tax research findings in writing.

Course Materials

The following text is required:


All lectures, quizzes, summary assignments, discussions, supplemental readings, and online resource links will be provided via Canvas.

Learning Activities & Assignments

Each week you will be expected to engage in a combination of the following coursework: reading assignments, watching instructional videos, participating in group discussions, completing research exercises or quizzes, and completing “summary” assignments.

All assignments and activities and their due dates are described clearly in this syllabus or in the weekly module instructions on the Canvas site. (The actual “summary” assignments will usually not be available for download until about two weeks before they are due.) You should check your syllabus often, and your email daily, to make sure you’re keeping up with deadlines and other important information.

You should start your “summary” assignments well before their deadlines so that if you have questions, you’ll have time to ask me for help. If you wait until just before an assignment deadline to begin your work, I may not be able to assist you.

Grading & Assessment

Grading Policy

This is a credit/no credit class. I assess whether you should receive credit for the course based on your satisfactory completion of all required learning activities, including quizzes, research exercises, discussion forum participation, and any additional activities I have assigned, as well as sufficient scores on three summary assignments. Precise point values for the three summary assignments are stated therein.

Students must earn 70% or better of the total possible points in the course to earn a grade of Credit. Students earning between 60 and 69% will receive a grade of Credit Unsatisfactory. Anything below a 60% will not receive course credit. See, generally, *School of Law Academic Policies, Paragraph 6.4*. 
My Standards for Assessing the “Summary” Assignments

1. For each of the three “summary” assignment, I am specifically looking for signs that students are employing creative and efficient research strategies that fit the nature of the assignment. I will usually ask you to describe your strategy and set forth the steps you took, and to explain your reasons for selecting specific research resources.

When I ask for such explanations, it is important to explain your research strategy and describe how your research choices led to the resources in question so that I can see whether you’re grasping the concepts taught in class. The best way to do this is to show your work: show all sources consulted; record all key search terms; and provide a sufficient description of your research process. Stating an answer or a legal conclusion without supporting documentation of the process you used to arrive at your end result will only receive partial credit (unless the question explicitly states otherwise).

I can’t stress this point too strongly — unless stated otherwise, you must show your work to successfully complete an assignment.

For more information see “Grading Criteria for Research Problems on Summary Assignments.” This document (which includes a sample question and answer), is available on Canvas in the “Getting Started’ Assignment” section of the “Getting Started” module. It will also be posted with each summary assignment.

2. Your work should be free of typographical and grammatical errors. While this is not a class on legal writing per se, I expect you to be able to present your work professionally, and in a clear and well-organized manner. Points will be deducted for sloppy, poorly organized or unprofessional materials.

3. Your citations to legal resources should comply with the citation rules set forth in The Bluebook: A Uniform System of Citation (20th ed.), https://www.legalbluebook.com/. Copies of The Bluebook are available at the Zief Library Circulation/Reserve desk and on Open Reserve at the call number KF 245 .US 20th ed. They also should be available at public law libraries around the country. For additional citation help, I recommend you view the “Helpful Links and Guides” module in Canvas where you’ll find some online guides to The Bluebook.

Questions & Comments

Asking questions

I encourage you to ask me lots of questions about your work for this class! Practicing attorneys quickly learn that it’s almost impossible to complete a research assignment without asking the assigning attorney or your client at least one or two clarifying questions. I do not believe in “hiding the ball.” If you ask me questions about any aspect of this class, I promise that I will answer them as fully and completely as possible.

Asking questions of me, or of any of the other research librarians at the Zief Law Library (Lee Ryan, Suzanne Mahwinney, or John Shafer) is also permitted under the class policy on group work and collaboration. Please do not ask questions of other library staff, especially students working at the circulation and reserve desk — they do not have the background needed to help with legal research projects.
Zoom Office Hours

I will host online meetings through Zoom. (See the course schedule, below at page 5, for dates and times.) These meetings are completely optional. They are an opportunity for you to ask questions or make comments about the learning activities and assignments or about the course generally.

Contacting Me

I’m generally on campus weekdays from 9 to 5, except Thursdays (11 to 7), and I check my email frequently during that time. If you need to get in touch with me more urgently, please call my office number. Local students are free to stop by my office. I’m also happy to schedule one-on-one Zoom meetings with all students, particularly those who are not local or in different time zones, at mutually convenient times.

Additional Information

Class policies and rules

For my policies and rules on submission of assignments, and on group work and collaboration, see the separate “Class Policies & Rules” document appended to this syllabus.

Americans with Disabilities Act Accommodations

The University of San Francisco is committed to providing equal access to students with disabilities. If you are a student with a disability, or if you think you may have a disability, please contact Student Disability Services (SDS) at 415 422-2613, to speak with a disability specialist (please note all communication with SDS is private and confidential). If you are eligible for accommodations, please request that your accommodation letter be sent as soon as possible (students are encouraged to contact SDS at the beginning of the semester), as accommodations are not retroactive. Once I (and/or the Law Registrar’s Office, as appropriate) have been notified by SDS of your accommodations, we can discuss your accommodations and ensure your access to this class. For more information, please visit the SDS website https://www.usfca.edu/student-disability-services.

Academic Dishonesty

The law school defines academic dishonesty as engaging in any dishonest conduct in connection with any examination, written work, or other academic activity. The University of San Francisco takes academic dishonesty very seriously. You are responsible for knowing and adhering to the explicit details of our policy as listed here in the School of Law Honor Code: https://myusf.usfca.edu/law/student-services

Academic and Bar Exam Success Program (ABES)

ABES offers individual appointments and workshops that teach study techniques and exam-taking strategies to help first-year students transition into law school and excel on their final exams. ABES also provides MPRE and bar preparation services to second-year and third-year students through various programs and one-on-one meetings. To learn more about ABES, please contact Assistant Director, Cometria Cooper at cccooper2@usfca.edu.
## Spring 2019 Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic(s)</th>
<th>Learning Activities Completion Dates*</th>
<th>Zoom Sessions (OH) All Optional</th>
<th>Summary Assignments Avail./Due Dates*</th>
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<tbody>
<tr>
<td>Pre-Course</td>
<td>Course Canvas site available</td>
<td>N/A</td>
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<td>1/2 – 1/6</td>
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<tr>
<td>Week 1</td>
<td>Legal Authority; Advanced Searching</td>
<td>Sunday, 1/13*</td>
<td>Friday, 1/11, 9:30 – 10:30 am**</td>
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<td>1/7 – 1/13</td>
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<td>Week 2</td>
<td>Secondary Sources</td>
<td>Sunday, 1/20*</td>
<td>Thursday, 1/17, 12 – 1 pm**</td>
<td>Summary Assignment 1, Avail.: 1/18</td>
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<td>1/14 – 1/20</td>
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<td>Week 3</td>
<td>IRC (Statutes &amp; Codes)</td>
<td>Sunday, 1/27*</td>
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<td>1/21 – 1/27</td>
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<td>Week 4</td>
<td>Legislative History</td>
<td>Sunday, 2/3*</td>
<td>Tuesday, 1/29, 2 – 3 pm**</td>
<td>Summary Assignment 1, Due: Wed., 1/30* Summary Assignment 2, Avail.: Fri., 2/1</td>
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<td>1/28 – 2/3</td>
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<td>Week 5</td>
<td>Treasury Regulations</td>
<td>Sunday, 2/10*</td>
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<td>2/4 – 2/10</td>
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<td>Week 6</td>
<td>IRS Guidance Documents</td>
<td>Sunday, 2/17*</td>
<td>Monday, 2/11, 9:30 – 10:30 am**</td>
<td>Summary Assignment 2, Due: Weds., 2/13* Summary Assignment 3, Avail.: Fri., 2/15</td>
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<td>2/11 – 2/17</td>
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<td>Week 7</td>
<td>Case Law &amp; Citators</td>
<td>Sunday, 2/24*</td>
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<td>Summary Assignment 3, Due: Mon., 3/4*</td>
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<td>2/18 – 2/24</td>
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* All weekly quizzes, exercises, other weekly learning activities, and “summary” assignments must be submitted via Canvas on the due date by 11:59 p.m. Pacific Daylight Time

** All times are Pacific Daylight Time
Why these policies and rules?

These policies and rules are designed: (1) to support your learning and the learning of your classmates; and (2) to help you continue to develop professional skills and values.

Summary assignment, exercise/quiz, and other learning activity submission policy

Submission times

An essential professional skill for lawyers and tax professionals is the ability to meet deadlines, and in this class you will be expected complete all of your work on time.

The dates and times for completion and submission of the summary assignments, quizzes, exercises, and other learning activities are noted on the syllabus. All times are Pacific Daylight Time.

All summary assignments quizzes, exercises, and other learning activities, are due at **11:59 p.m. Pacific Daylight Time** on their respective due dates. You must submit each assignment, quiz, exercise, or other learning activity by the specified date and time.

You may turn in “summary” assignments **early** if you’ve completed them before the due dates.

Late submission of assignments

You must submit each quiz, exercise, and assignment by the specified date and time.

Your grade for, or the points allotted to you for, any late quiz, exercise, or assignment will be reduced in proportion to the lateness of your submission.

Unacceptable excuses for late submission include, **but are not limited to**, the following.

- Deadlines or workloads in other classes.
- Deadlines or workloads in paid jobs or unpaid internships or externships.
- Technical difficulties on the Canvas course site.
  - When submitting assignments to the Canvas course site, leave time to work through any technical difficulties (including time to seek customer support).
  - (For help with Canvas, contact USF ITS [https://myusf.usfca.edu/its/hours-locations] at 415-422-6668.)

Extensions

The only acceptable reasons for extensions are serious illnesses or family emergencies. Please do not ask for an extension unless you are ill or experiencing a family emergency. Requests for extensions should be made before the due date, if possible.
Policy on group work, collaboration, consulting Zief research librarians

Summary assignments

On the “summary” assignments, you may not collaborate with anyone.

*Exception:* As stated in the “Asking Questions” discussion in the syllabus, above, asking questions of me or of any of the other Zief research librarians (Lee Ryan, Suzanne Mawhinney, or John Shafer) is permitted at any time, with any assignment or other exercise or learning activity.

You may not discuss the legal issues or any other part of a summary assignment with anyone except a Zief Library research librarian. You must work independently to develop answers to each question. If you have questions about the content or format of assignments you should address them to me. Your answers to the questions I pose in the assignments must be your own work.

Your description of the research strategies and processes and any application of the law to the hypothetical issue(s) that I supply to you must be your own original work product. Remember that if you quote text directly from a case, statute, treatise, or other source, you must place this material in quotations and cite it correctly.

You must never allow another student in this class to read or review your summary assignment before you submit it to me. You may not write any portion of a summary assignment jointly.

If you fail to follow these rules, you will receive no credit for the assignment in question, and you may not pass the class.

I do not allow students to submit a “makeup assignment” if they violate the USF Honor Code or the rules set forth in this syllabus.

USF’s Student Honor Code

USF’s [Student Honor Code](https://myusf.usfca.edu/sites/default/files/HONOR_CODE.pdf) can be found in the law school’s student handbook at: [https://myusf.usfca.edu/sites/default/files/HONOR_CODE.pdf](https://myusf.usfca.edu/sites/default/files/HONOR_CODE.pdf).

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Netiquette

When communicating online, remember that others cannot hear your voice or see your face. Please keep the following in mind:

- Be respectful of other participants, their time (be brief), their bandwidth (few attachments/signatures), and their opinions;
- Avoid using all caps, which may be read as SHOUTING;
- Keep your comments constructive;
- Keep subject lines clear;
- Spelling and grammar do count; proofread your writing;
- Be coherent and succinct;
- Avoid acronyms (*e.g.*, IMHO, FWIW). They may not be understood; and
- Check the most recent comment/email before replying to an earlier one.