Course Information

Course Name: Taxation Research  
Course Number: Law 507  
Professor Name: April H. Ham  
Number of Units: 1  
Semester/Year: Summer 2019

Professor Contact

Office Number: Zief Law Library, Office 102  
Phone: 415-422-4727  
Email: ahham@usfca.edu  
Office Hours: via Zoom; see Course Schedule, page 5

Course Overview

Welcome

Welcome to Taxation Research. In this class, you will learn core research skills to analyze tax problems in a professional context. I aim to make this course as practical, 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, students will use legal resources and research techniques in the context of tax practice, developing proficiency in those resources and techniques. At the end of the course, students should feel more comfortable approaching legal research and writing assignments assigned by professors or employers, and should be able to respond competently to those requests.
Specifically, students who successfully complete the course will be able to do the following:

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, assignments, discussions, supplemental readings, and online resource links will be provided via the course Canvas site.

Learning Activities & Assignments

Each week you will be expected to engage in a combination of the following learning activities: completing reading assignments, watching instructional videos, participating in group discussions, and taking short quizzes. You will also complete three written assignments that explore and reinforce key concepts covered in completed modules (“summary assignments”).

All activities and assignments and their due dates are described clearly in this syllabus or in the weekly module instructions on the Canvas site. 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.*)
Summary Assignment Assessment

The evaluation criteria for the three summary assignments are set forth in the “Summary Assignment Evaluation Criteria” document, appended to this syllabus. A copy of this document followed by a sample question and annotated answer is also available on Canvas in the “Week 0: Getting Ready” module.

Generally, the summary assignments test whether you are employing creative and efficient research strategies that fit the nature of the assignment. I will usually ask you to describe your research strategy and the steps you took, and to explain your reasons for selecting specific resources. Stating an answer or a legal conclusion without citations to relevant legal authority or supporting documentation of the process you used to arrive at your end result will only receive partial credit (unless the question explicitly states otherwise).

Questions & Comments

Asking questions

I encourage you to ask lots of questions throughout this class! Practicing attorneys quickly learn that it is almost impossible to complete a research assignment without asking the assigning attorney or 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 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.

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 am usually in my office on campus weekdays from 9 to 5, 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 in the School of Law Honor Code. (A link to this document is also available under Policies heading at 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 cccoooper2@usfca.edu.
# COURSE SCHEDULE

**Taxation Research | Summer 2019**

<table>
<thead>
<tr>
<th>Week</th>
<th>Topic(s)</th>
<th>Learning Activities Due Dates*</th>
<th>Optional Office Hours via Zoom</th>
<th>Summary Assignments Available/Due Dates*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 0</td>
<td>Course Canvas site available</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Week 1</td>
<td>Legal Authority;</td>
<td>Sunday, 6/9*</td>
<td>Friday, 6/7, 9:30 – 10:30 am**</td>
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<tr>
<td>6/3 – 6/9</td>
<td>Advanced Searching</td>
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<tr>
<td>Week 2</td>
<td>Secondary Sources</td>
<td>Sunday, 6/16*</td>
<td>Friday, 6/14, 9:30 – 10:30 am**</td>
<td>Summary Assignment 1, Available: Friday, 6/14</td>
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<tr>
<td>6/10 – 6/16</td>
<td>IRC (Statutes &amp; Codes)</td>
<td>Sunday, 6/23*</td>
<td>By appointment</td>
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<tr>
<td>Week 3</td>
<td>Legislative History</td>
<td>Sunday, 6/30*</td>
<td>Monday, 6/24 12 – 1 pm**</td>
<td>Summary Assignment 1, Due: Wednesday, 6/26*</td>
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<tr>
<td>6/24 – 6/30</td>
<td>Treasury Regulations</td>
<td>Sunday, 7/7*</td>
<td>By appointment</td>
<td>Summary Assignment 2, Available: Friday, 6/28</td>
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<td>Week 5</td>
<td>IRS Guidance Documents</td>
<td>Sunday, 7/14*</td>
<td>Monday, 7/8 12 – 1 pm**</td>
<td>Summary Assignment 2, Due: Wednesday, 7/10*</td>
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<td>7/1 – 7/7</td>
<td>Case Law &amp; Citators</td>
<td>Sunday, 7/21*</td>
<td>Friday, 7/19 9:30 – 10:30 am**</td>
<td>Summary Assignment 3, Due: Thursday, 7/25*</td>
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<td>Week 6</td>
<td>Treasury Regulations</td>
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<tr>
<td>7/8 – 7/14</td>
<td>IRS Guidance Documents</td>
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<td>Week 7</td>
<td>Case Law &amp; Citators</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.
I will assess the summary research assignments based on the following criteria:

**Demonstrating Research Steps/Research Process:** The student provided a detailed, step-by-step explanation of the research steps used. This includes showing an effective research process (e.g. selected relevant search terms and/or browsed an appropriate path, used logical search filters, etc.).

**Source Selection:** Where student is given the option to choose a source, the student selected the most appropriate source (or an appropriate source, if multiple “best” options exist) and relevant portion of that source for the specific research problem.

**Authority:** The student accurately summarized the governing law(s) and cited the most relevant legal authority(ies) for the problem.

**Analysis:** The student applied relevant law to the facts and provided a clear, thoughtful analysis in their own words.

**Conclusion:** The student briefly summarized the most likely outcome under the applicable law.

**Effective Communication and Professionalism:**
- The student used appropriate font style, size and color;
- The student used correct grammar, punctuation and sentence structure;
- The student cited all sources used and strove for compliance with the Bluebook’s requirements (perfect Bluebook citation format not expected).

**Note:** The relative importance of any one criterion vs. another will vary depending on the question. Students should assume all criteria listed above will be evaluated for each question unless the question states otherwise.
COURSE POLICIES & RULES

Taxation Research | Summer 2019

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 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.

Suspected violations of these rules or those set forth in the USF Student Honor Code will be referred to the Dean’s office for an investigation per the USF Student Honor Code.

If you fail to follow these rules, you will receive substantially reduced or 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 can be found in the law school’s student handbook at: https://myusf.usfca.edu/sites/default/files/HONOR_CODE.pdf.

Academic Dishonesty

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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.