Document N: Course and Program Development:
IMPACT AND APPROVAL SIGNATURES

See Course and Program Development Policy and Procedures (www.ubalt.edu/provost) for instructions.

SCHOOL:  ☐ LAW  ☐ MSB  ☐ CAS  ☐ CPA

CONTACT NAME:  Laurie Beth Harow  PHONE:  x4457

DEPARTMENT/DIVISION:  School of Law  DATE PREPARED:  2/10/15

PROPOSED SEMESTER OF IMPLEMENTATION:  ☐ fall  ☐ spring  YEAR:  2015

TYPE OF ACTION:  ☐ add (new)  ☐ deactivate  ☐ modify  ☐ other
LEVEL OF ACTION:  ☐ noncredit  ☐ undergraduate  ☐ graduate  ☐ other

ACTION BEING REQUESTED (select one category, either Course Actions or Program Actions):

☐ COURSE ACTIONS

Original Subject Code/Course Number:  LAW 956
Original Course Title:  Tax Research & Writing

Select one or multiple actions from one of the lists below (review the list of necessary documents and signatures):

- 1. Experimental Course
- 2. Course Title
- 3. Course Credits
- 4. Course Number
- 5. Course Level
- 6. Pre- and Co-Requisite
- 7. Course Description
- 8. New Course
- 9. Deactivate Course
- 10. Program Requirements
- 11a. Undergraduate Specialization (Fewer than 24 credits)
- 11b. Master's Specialization (Fewer than 12 credits)
- 11c. Doctoral Specialization (Fewer than 18 credits)
- 12. Minor (add or delete)
- 13. Closed Site Program
- 14. Program Suspension
- 15. Program Reactivation
- 16a. Certificate Program (UG/G) exclusively within existing degree program
- 16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits)
- 17. Off-Campus Delivery of Existing Programs
- 18a. Undergraduate Concentration (24 or more credits)
- 18b. Master's Concentration (12 or more credits)
- 18c. Doctoral Concentration (18 or more credits)
- 19. Program Title Change
- 20. Program Termination
- 21. New Degree Program
- 22. Other

☐ PROGRAM ACTIONS

Original Program Title:

Select one or multiple actions from one of the lists below (review the list of necessary documents and signatures):

- 10. Program Requirements
- 11a. Undergraduate Specialization (Fewer than 24 credits)
- 11b. Master's Specialization (Fewer than 12 credits)
- 11c. Doctoral Specialization (Fewer than 18 credits)
- 12. Minor (add or delete)
- 13. Closed Site Program
- 14. Program Suspension
- 15. Program Reactivation
- 16a. Certificate Program (UG/G) exclusively within existing degree program
- 16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits)
- 17. Off-Campus Delivery of Existing Programs
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- 18b. Master's Concentration (12 or more credits)
- 18c. Doctoral Concentration (18 or more credits)
- 19. Program Title Change
- 20. Program Termination
- 21. New Degree Program
- 22. Other

ADDITIONAL DOCUMENTATION (check all appropriate boxes of documents included; review the list of necessary documents):

☐ summary proposal (Q)  ☐ course definition document (P)  ☐ full five-page MHEC proposal (Q)
☐ financial tables (MHEC) (R)  ☐ other documents as may be required by MHEC/USM (S)  ☐ other (T)

Summer 2010
**IMPACT REVIEW** (review the list of necessary signatures):

<table>
<thead>
<tr>
<th>Impacted Entity</th>
<th>Signature</th>
<th>Date</th>
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<tbody>
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<td></td>
<td></td>
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<tr>
<td>⊗ impact statement attached</td>
<td></td>
<td></td>
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<tr>
<td>b. OTS</td>
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<tr>
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<tr>
<td>c. University Relations</td>
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<tr>
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<tr>
<td>⊗ impact statement attached</td>
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<td>d. Admissions</td>
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<td>e. Records</td>
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<tr>
<td>⊗ impact statement attached</td>
<td></td>
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**APPROVAL SEQUENCE** (review the list of necessary signatures):

<table>
<thead>
<tr>
<th>Approval Level</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Department/Division (Chair)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. General Education (for No. 7, 8)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. Final Faculty Review Body Within Each School (Chair)</td>
<td>Michael Salzman</td>
<td>2-6-15</td>
</tr>
<tr>
<td>D. Dean</td>
<td></td>
<td>2-10-15</td>
</tr>
<tr>
<td>E. University Faculty Senate (Chair)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. University Council (Chair)¹</td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. Provost and Senior Vice President for Academic Affairs</td>
<td>Chris &amp; Ann</td>
<td>2-10-15</td>
</tr>
<tr>
<td>H. President</td>
<td></td>
<td></td>
</tr>
<tr>
<td>I. Board of Regents (notification only)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>J. Board of Regents (approval)</td>
<td></td>
<td></td>
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<tr>
<td>K. MHEC (notification only)</td>
<td></td>
<td></td>
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<tr>
<td>L. MHEC (approval)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M. Middle States Association notification</td>
<td>Required only if the University's mission is changed by the action</td>
<td></td>
</tr>
</tbody>
</table>

¹ University Council review (for recommendation to the president or back to the provost) shall be limited to curricular or academic policy issues that may potentially affect the University's mission and strategic planning, or have a significant impact on the generation or allocation of its financial resources.
Document O: Course and Program Development: SUMMARY PROPOSAL

See Course and Program Development Policy and Procedures (www.ubalt.edu/provost) for instructions.

SCHOOL: LAW

CONTACT NAME: Laurie Beth Harow

PHONE: x4457

DEPARTMENT/DIVISION: School of Law

DATE PREPARED: 2/10/15

PROPOSED SEMESTER OF IMPLEMENTATION: fall

PROPOSED YEAR: 2015

ACTION BEING REQUESTED (select one category, either Course Actions or Program Actions):

- COURSE ACTIONS
- PROGRAM ACTIONS

Original Subject Code/Course Number:

LAW 956

Original Course Title:

Tax Research & Writing

Select one or multiple actions from one of the lists below (review the list of necessary documents and signatures):

<table>
<thead>
<tr>
<th>COURSE ACTIONS</th>
<th>PROGRAM ACTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Experimental Course</td>
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</tr>
<tr>
<td>2. Course Title</td>
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<td>5. Course Level</td>
<td>12. Minor (add or delete)</td>
</tr>
<tr>
<td>✓ 6. Pre- and Co-Requisite</td>
<td>13. Closed Site Program</td>
</tr>
<tr>
<td>✓ 7. Course Description</td>
<td>14. Program Suspension</td>
</tr>
<tr>
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<tr>
<td>9. Deactivate Course</td>
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</tr>
<tr>
<td>✓ 22. Other</td>
<td>16b. Certificate Program (UG/G) outside of or across degree programs (12 or more credits)</td>
</tr>
</tbody>
</table>

For changes to existing courses:

<table>
<thead>
<tr>
<th>OLD TITLE</th>
<th>SUBJECT CODE/COURSE NO.</th>
<th>CREDITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Research &amp; Writing</td>
<td>LAW 956</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NEW TITLE</th>
<th>SUBJECT CODE/COURSE NO.</th>
<th>CREDITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Research &amp; Writing Workshop</td>
<td>LAW 956</td>
<td>3</td>
</tr>
</tbody>
</table>
Describe the requested course/program action (additional pages may be attached if necessary):

Update Tax Research and Writing to satisfy the workshop requirement for students entering the JD program prior to Fall 2015.
Update Tax Research and Writing to satisfy the broad experiential (simulation) requirement for students entering the JD program beginning in Fall 2015.

Includes an update in PeopleSoft to the title, course description, pre-requisite, course attribute to Writing, and course component to workshop, of LAW 956 Tax Research & Writing [004404].

Requires addition of 004404 to course list in degree audit for the workshop writing requirement.

Set forth the rationale for this proposal:

The course will provide students with instruction on tax research methodology – an introduction to the primary and secondary sources and hierarchy of federal tax law and how to use such sources to research tax law. The course will also prepare students on effectively communicating the results of research through analytical and persuasive writing assignments and presentations. The course should satisfy the School of Law's workshop requirement, as it is a limited enrollment elective course that builds on prior courses (e.g., Federal Income Tax and Introduction to Lawyering Skills courses) and requires students to draft documents and complex instruments (e.g., legal memorandum and written responses to research problems) through application of substantive knowledge acquired in those prior courses, as well as knowledge acquired in this course.
**DOCUMENT P: COURSE DEFINITION**

See Course and Program Development Policy and Procedures (http://www.ubalt.edu/template.cfm?page=257) for instructions.

<table>
<thead>
<tr>
<th>1. DATE PREPARED</th>
<th>2/10/2015</th>
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<tbody>
<tr>
<td>2. PREPARED BY</td>
<td>Laurie Beth Harow</td>
</tr>
<tr>
<td>3. DEPARTMENT/DIVISION</td>
<td>School of Law</td>
</tr>
<tr>
<td>4. COURSE NUMBER(S) with SUBJECT CODE(S)</td>
<td>LAW 956</td>
</tr>
<tr>
<td>5. COURSE TITLE</td>
<td>Tax Research &amp; Writing Workshop</td>
</tr>
<tr>
<td>6. CREDIT HOURS</td>
<td>3</td>
</tr>
<tr>
<td>7. CATALOG DESCRIPTION</td>
<td>Research and writing projects on federal tax subjects with analysis and instruction in tax research techniques, materials, and methodology. Students prepare legal memoranda and other documents. [Limited Enrollment]</td>
</tr>
<tr>
<td>9. COURSE PURPOSE</td>
<td>Satisfy Workshop requirement (Students entering JD prior to Fall 2015) and Broad Experiential Requirement (Fall 2015 forward)</td>
</tr>
<tr>
<td>10. GENERAL EDUCATION AREA</td>
<td>N/A</td>
</tr>
<tr>
<td>11. COURSE TYPE/COMPONENT</td>
<td>Workshop</td>
</tr>
</tbody>
</table>

Summer 2010
12. FACULTY QUALIFIED TO TEACH COURSE

John Snyder and Michael Bender

13. CONTENT OUTLINE

See attached syllabus

14. LEARNING GOALS

This course will introduce students to the sources used to research tax law and provide grounding in tax research methodology. Further, students will practice communicating the results of their research effectively, through analytical and persuasive writing assignments. Finally, the course will provide students with some understanding of the practical aspects and challenges of tax practice.

15. ASSESSMENT STRATEGIES

Draft Documents/Complex Instruments; Presentation Paper (for one of the course sections); presentations; class participation

16. SUGGESTED TEXT(S) and MATERIALS (e.g. textbooks, equipment, software, etc., that students must purchase)

William A. Raabe, Gerald E. Whittenburg, and Debra L. Sanders, Federal Tax Research, 10th edition; attached course syllabi provide additional materials.

17. SPECIAL GRADING OPTIONS (if applicable)

N/A

18. SUGGESTED CLASS SIZE

20

19. LAB FEES (if applicable)

N/A

Summer 2010
Proposal to Make Tax Research & Writing a Workshop Course and Add Course Prerequisite (changes to existing course in red)

1. Date Prepared: 2/2/15
2. Prepared by: Fred Brown
3. Department: School of Law
4. Course Number(s), including HEGIS code(s): please leave blank
5. Course Title: Tax Research & Writing Workshop
6. Credit Hours: 3
7. Catalog Description (Paragraph should reflect general aims and nature of the course):
   Research and writing projects on federal tax subjects with analysis and instruction in tax research techniques, materials, and methodology. Students prepare legal memoranda and other documents. [Limited Enrollment]
9. Faculty qualified to teach course: adjunct faculty members John Snyder and Michael Bender
10. Course Type (check appropriate)
    Seminar: _____
    Workshop: X
    Advocacy: _____
    Scholarly Upper Level Writing Req: _____
    Clinic: _____
    Perspective Course: _____
    Limited Enrollment: X
    Open Enrollment: _____
11. Suggested approximate class size: 20
12. Content Outline: See attached course syllabi
13. Learning Goals:
   This course will introduce students to the sources used to research tax law and provide grounding in tax research methodology. Further, students will practice communicating the results of their research effectively, through analytical and persuasive writing assignments. Finally, the course will provide students with some understanding of the practical aspects and challenges of tax practice.
14. Assessment Strategies (check appropriate)
    Examination ____
    25+ page Law Review Format Paper ____
    Simulations ____
    Draft Documents/Complex instruments X
    Short Assignments X
    Other (explain) X – presentation paper (for one of the course sections); presentations; class participation.
15. Suggested Text(s) and Materials (example: textbooks, equipment, software, etc.):
16. Concentrations (check appropriate)

Business Law ___ Criminal Practice ___ Estate Planning ___
Family Law ___ Intellectual Property ___ Int’l & Comp ___
Litigation & Advocacy ___ Public Service ___ Real Estate Practice ___

17. A Full Rationale (include how the proposed course will benefit the students, the Law School and the University): The course will provide students with instruction on tax research methodology – an introduction to the primary and secondary sources and hierarchy of federal tax law and how to use such sources to research tax law. The course will also prepare students on effectively communicating the results of research through analytical and persuasive writing assignments and presentations. The course should satisfy the School of Law’s workshop requirement, as it is a limited enrollment elective course that builds on prior courses (e.g., Federal Income Tax and Introduction to Lawyering Skills courses) and requires students to draft documents and complex instruments (e.g., legal memorandum and written responses to research problems) through application of substantive knowledge acquired in those prior courses, as well as knowledge acquired in this course.
Course: Tax Research & Writing  
LAWT/956/491 – LL.M.  
TAXA/650/185 – M.S.  
LAW/956/512 – J.D.

Instructor: Mike Bender  
410.246.9113

Days/Time: Wednesday, 6:15 – 9:00PM

Location: Angelos Law Center, Room 608

Course Description:  
Research and writing projects on federal tax subjects with analysis and instruction in tax research techniques, materials, and methodology. Students prepare legal memoranda.

Course Materials:  
Text: Federal Tax Research  
Authors: Raabe, Whittenburg, Sanders & Sawyers  
Publisher: Cengage

Additionally, students will need access to online and print sources used throughout the course. Specific sources are discussed in the required textbook.

Course Objectives and Outcomes:  
This course will introduce you to the primary and secondary sources and hierarchy of federal tax law and how to use such sources to research tax law. Upon completion of the course, you should have a fundamental understanding of tax research methodology. You will also practice effectively communicating the results of your research through analytical and persuasive writing assignments and presentations.

Grades:
Grades will be based on your performance in the following areas:

1. Writing exercises (20% each). For the writing exercises, you will prepare and submit a written memorandum on a tax research/planning issue. Further details of the exercise will be discussed in class.

2. Presentations of written exercise (15% each). You will give a class presentation of the memorandums mentioned above.

3. Weekly assignments (20%). For each class, you are required to submit the assigned Exercises and/or Research Cases for that week’s reading contained in your textbook. These answers should be written in narrative form, including citations. Answers
should be submitted to me via e-mail no later than noon the Tuesday before class. Your email subject line should contain the Chapter being covered and, ideally, should be in a word document.

4. Class participation (10%). The quality of the seminar depends primarily on you, the students. You are encouraged to participate fully and meaningfully. Classroom discussions will focus on the assigned material, Discussion Questions at the end of each chapter and the assigned Exercises and Research Cases. Obviously, the class participation portion of your grade will suffer if you do not attend class regularly.

Assignments/Participation:

Students are expected to complete all reading, writing, and research assignments and to consistently participate in class discussion in order to demonstrate that the materials have been read and the issues raised in the assignment have been reflected upon.

Learning to communicate complex concepts in writing is critical to this course. Written assignments should be submitted in electronic form (though you may find it helpful to bring a printed copy to class). They should observe the rules of spelling and grammar and communicate your conclusions and ideas coherently. Remember to cite your sources and use proper citation form. You should be prepared to discuss your written work, particularly the weekly research problems, in class.

Attendance:

Class attendance is a primary obligation of each J.D. student whose right to continued enrollment in the course and to take the examination is conditioned upon a record of attendance satisfactory to the professor. A J.D. student who exceeds the maximum allowable absences may be compelled to withdraw from the course, or may be barred from sitting for the final exam. J.D. students who are forced to withdraw for exceeding the allowed absences should receive a grade of WA (withdrawal due to excessive absences), unless the faculty member believes that a grade of WF is warranted. In this course, J.D. students are allowed a maximum of two absences. Attendance will be taken at the beginning of each class.

While LL.M. and M.S. students should endeavor to attend each class, there is no attendance policy applying to these students.
Computers
Students may use laptop computers for class related purposes.

Class Cancellation
If the instructor must cancel a class, notices will be sent to students via email and posted on the classroom door. If there is inclement weather, students should visit the University of Baltimore web page or call the University's Snow Closing Line at (410) 837-4201. If the University is not closed, students should presume that classes are running on the normal schedule.

Academic Integrity:
Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or the School of Law. Violations of academic integrity include, but are not limited to: cheating; plagiarism; misuse of library materials; use of another’s book or study materials without consent; unapproved multiple submissions; material misrepresentation of one’s academic history or standing; misrepresentation of any academic matter; intentionally giving another student false or inaccurate information about class requirements; inappropriate discussion of exams; and misrepresenting or falsifying class attendance reports.

Disability Policy
If you are a student with a documented disability who requires an academic accommodation, please contact Leslie Metzger, Director for Student Support in the Office of Academic Affairs at 410-516-5623 or via email at lmetzger@ubalt.edu.
ASSIGNMENTS

DATE: August 20, 2014
TOPIC: Introduction to Tax Practice and Ethics
READING: *Federal Tax Research*, Chapter 1

DATE: August 27, 2014
TOPIC: Tax Research Methodology
READING: *Federal Tax Research*, Chapter 2
EXERCISE: #59 on page 74
RESEARCH: Chapter 2: Cases 86, 88, 90, 92; Chapter 3: Any 15 of the Exercises

DATE: September 3, 2014
TOPIC: Tax Research Methodology
READING: *Federal Tax Research*, Chapter 2
RESEARCH: Cases 93, 95, 97, 99

DATE: September 10, 2014
TOPIC: Sources of Federal Tax Law
READING: *Federal Tax Research*, Chapter 3
RESEARCH: Any 15 of the Exercises; Cases 82, 83, 84, 85, 94, 98, 101, 103

DATE: September 17, 2014
TOPIC: Administrative Regulations and Rulings
READING: *Federal Tax Research*, Chapter 4
RESEARCH: Any 10 of the Exercises; Cases 93, 94

**RESEARCH PAPER #1 TOPIC DUE**

DATE: September 24, 2014
TOPIC: Administrative Regulations and Rulings & Tax Research Methodology
READING: *Federal Tax Research*, Chapter 4
RESEARCH: Chapter 4: Cases 98, 100, 101

DATE: October 1, 2014
TOPIC: Judicial Interpretations
RESEARCH: Cases 78, 82, 104, 105

DATE: October 8, 2014
TOPIC: Commercial Tax Services
READING: *Federal Tax Research*, Chapter 6

DATE: October 15, 2014
TOPIC: Paper Presentations and Discussions
**RESEARCH PAPER #2 TOPIC DUE**
DATE: October 22, 2014
TOPIC: Citators and Tax Periodicals
READING: *Federal Tax Research*, Chapter 7
RESEARCH: Any 10 of the Exercises, Cases 97, 99, 119

DATE: October 29, 2014
TOPIC: Communicating Research Results
READING: *Federal Tax Research*, Chapter 11
RESEARCH: Cases 1, 2, 12, 24, 34

DATE: November 5, 2014
TOPIC: Tax Planning
READING: *Federal Tax Research*, Chapter 12
RESEARCH: Problems 18, 20, 22, 24, 26

DATE: November 12, 2014
TOPIC: Paper Presentations and Discussions

DATE: November 19, 2014
TOPIC: CLASS CANCELLED

DATE: November 26, 2014
TOPIC: HOLIDAY – NO CLASS
UNIVERSITY OF BALTIMORE
SPRING 2015

Course: Tax Research
LAW 956.491/LAWT 956.512/TAXA 650.185

Instructor: John B. Snyder, III
1420 North Charles Street, AL 434
Baltimore, Maryland 21201
jsnyder@ubalt.edu

Days/Time: Wednesdays, 6:15-9 p.m.

Location: TBA

FIRST ASSIGNMENT

January 12 – Introduction to Tax Research

Read: Federal Tax Research, Chapter 11; The Bluebook (skim)

Course Description (from the course catalogue):
Research and writing projects on federal tax subjects with analysis and instruction in tax
research techniques, materials, and methodology. Students are required to prepare legal
memoranda.

Course Materials:

The following materials are required:

a. William A. Raabe, Gerald E. Whittenburg, and Debra L. Sanders, Federal Tax
Research, 10th edition

b. The Bluebook: A Uniform System of Citation

c. Access to online and print sources used throughout the course. Specific sources
are discussed in your textbook. Additionally, we will be using TWEN for this
class; please inform me if you do not have access to Westlaw.

Course Objectives and Outcomes:
This course will introduce you to the sources used to research tax law and provide you
with grounding in tax research methodology. Further, you will practice communicating the
results of your research effectively, through analytical and persuasive writing assignments.
Finally, the course will provide you with some understanding of the practical aspects and
challenges of tax practice.

Grades:
Grades will be based on your performance in the following areas:

1. Presentation paper (25%). This scholarly paper should be approximately 20-25 pages in length and develop a thesis in an area of tax law or tax practice of your choice. Please prepare and submit a topic and thesis to me for approval no later than class time on February 18, 2015.

2. Presentation of the presentation paper (15%). During the last weeks of class, you will give a brief presentation of your paper.

3. Writing exercise #1 (20%). For this writing exercise, you will prepare and submit a written memorandum on a tax planning issue. Further details of the exercise will be provided later in the course.

4. Writing exercise #2 (20%). For this writing exercise, you will prepare and submit a written memorandum on a tax controversy issue. Further details of the exercise will be provided later in the course.

5. Weekly research problems (10%). For each class, you are required to submit an answer to one or more of the “Research Cases” for that week’s reading contained in your textbook. These answers should be written in narrative form, including citations, and will probably require about 1-2 pages of discussion, depending on the complexity of the issue. Answers should be submitted to me via e-mail no later than 24 hours before class time.

6. Class participation (10%). The quality of the seminar depends primarily on you, the students. I encourage you to participate fully and meaningfully. Note that the class participation portion of your grade will suffer if you do not attend class regularly.

Assignments/Participation:
You are expected to complete all reading, writing, and research assignments and to consistently participate in class discussion in order to demonstrate that you have read and reflected on the issues raised in the assignments. It is also important that you turn in your writing assignments on time. Turning in assignments late will affect your grade.

Learning to communicate complex concepts in writing is critical to this course. Written assignments should be submitted in electronic form, though you may find it helpful to bring a printed copy to class. They should observe the rules of spelling and grammar and communicate your conclusions and ideas coherently. Remember to cite your sources and use proper Bluebook citation form. (J.D. and LL.M. students may, at their option, use proper ALWD citation forms instead.) You should be prepared to discuss your written work, particularly the weekly research problems, in class.

Attendance:
Class attendance is a primary obligation of each J.D. student, whose right to continued enrollment in the course and to take the examination is conditioned upon a record of attendance satisfactory to the professor. A J.D. student who exceeds the maximum allowable absences may be compelled to withdraw from the course, or may be barred from sitting for the final exam. J.D.
students who are forced to withdraw for exceeding the allowed absences should receive a grade of WA (withdrawal due to excessive absences), unless the faculty member believes that a grade of WF is warranted. In this course, J.D. students are allowed a maximum of two absences. Attendance will be taken at the beginning of each class.

While LL.M. and M.S. students should endeavor to attend each class, there is no attendance policy applying to these students.
Course Web Page:
This course has a TWEN webpage that links to this syllabus, announcements, the class assignments, and other class materials. You are responsible for self-enrolling in the web course, and you should check the web course regularly.

Computers
Students may use laptop computers for class related purposes.

Class Cancellation
If the instructor must cancel a class, notices will be sent to students via email and posted on the classroom door. If there is inclement weather, students should visit the University of Baltimore web page or call the University's Snow Closing Line at (410) 837-4201. If the University is not closed, students should presume that classes are running on the normal schedule.

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Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or the School of Law. Violations of academic integrity include, but are not limited to: cheating; plagiarism; misuse of library materials; use of another’s book or study materials without consent; unapproved multiple submissions; material misrepresentation of one's academic history or standing; misrepresentation of any academic matter; intentionally giving another student false or inaccurate information about class requirements; inappropriate discussion of exams; and misrepresenting or falsifying class attendance reports.

Disability Policy
If you are a student with a documented disability who requires an academic accommodation, please contact Leslie Metzger, Director for Student Support in the Office of Academic Affairs at 410-516-5623 or via email at lmetzger@ubalt.edu.

ASSIGNMENTS
The research problems listed are subject to change. Updated versions of this syllabus will be posted on the course's TWEN site.

1. January 14 – Introduction to Tax Research
   Read: Federal Tax Research, Chapter 11; The Bluebook (skim)

2. January 21 – Overview of Tax Practice; Research Methodology
   Read: Federal Tax Research, Chapters 1, 2, and 10
   Research Problems: Federal Tax Research, Chapter 1, number 86; Chapter 2, numbers 72 and 73
3. **January 28** – Tax Legislation  
   **Read:** *Federal Tax Research*, Chapter 3  
   **Research Problems:** *Federal Tax Research*, Chapter 3, numbers 54, 85, and 88

4. **February 4** – Administrative Sources  
   **Read:** *Federal Tax Research*, Chapter 4  
   **Research Problems:** *Federal Tax Research*, Chapter 4, numbers 77, 84, 90, and 93

5. **February 11** – Cases and Judicial Materials  
   **Read:** *Federal Tax Research*, Chapter 5  
   **Research Problems:** *Federal Tax Research*, Chapter 5, numbers 12 (provide a citation), 79, 80, and 96  
   **First Writing Exercise due**

6. **February 18** – Review of First Writing Exercise  
   **Presentation Paper topics due**

7. **February 25** – Specialized Tax Resources; Citators  
   **Read:** *Federal Tax Research*, Chapters 6, 7, and 8  
   **Research Problems:** *Federal Tax Research*, Chapter 6, numbers 57 and 59; Chapter 7, numbers 67 and 71

8. **March 4** – Non-federal Tax Sources  
   **Read:** *Federal Tax Research*, Chapter 9  
   **Research Problems:** *Federal Tax Research*, Chapter 9, numbers 107 and 108

9. **March 11** – Tax Planning  
   **Read:** *Federal Tax Research*, Chapter 12  
   **Research Problems:** *Federal Tax Research*, Chapter 11, number 45; Chapter 12, numbers 18 and 20

10. **March 18** – Spring Break; no classes

11. **March 25** – Tax Controversies- Administrative Stage  
   **Read:** *Federal Tax Research*, Chapter 13  
   **Research Problems:** *Federal Tax Research*, Chapter 13, numbers 29 and 31

12. **April 1** – Tax Controversies- Litigation Stage  
   **Read:** *Federal Tax Research*, Chapter 14  
   **Research Problems:** *Federal Tax Research*, Chapter 14, numbers 39 (provide citations), 41, and 43  
   **Second Writing Exercise due**
13. April 8 – Review of Second Writing Exercise
14. April 15 – Paper Presentations and Discussion Begin
15. April 22 – Paper Presentations and Discussion Conclude