

TENTATIVE – 7/24/12

## **TAX RESEARCH**

Fall 2012 Semester - Professor Lowy  
Monday, 7:30-8:30pm (Room TBA)

<b><u>Class</u></b>	<b><u>Material Covered</u></b>
Aug 27	Introduction to Tax Research Skim A1-A6
Sept 3	LABOR DAY – NO CLASS
Sept 10	Library Tour (confirmed)
Sept 17	Overview of Authorities
Sept 24	Electronic Research Techniques - UH Online Resources (confirmed)
Oct 1	Electronic Research Techniques – Lexis (confirmed)
Oct 8	Judicial Authorities Skim A61-A76
Oct 12	MAKE UP CLASS – FRIDAY (2 hours) Legislation – Skim A7-A11; Legislative History – Skim A12-A22
Oct 15	Electronic Research Techniques – Westlaw (unconfirmed)
Oct 22	Administrative Pronouncements <b>Midterm Research Project Due</b>
Oct 29	Administrative Pronouncements Skim A23-A60
Nov 5	Administrative Pronouncements\ Skim A23-A60
Nov 12	Deference/Secondary Authorities/ Standards of Authority Skim A71; Read IRC §6662; Treas. Reg. §1.6662-4
Nov 19	Review
Nov 26	Review
Dec 3	Review
Dec 19	<b>Final Exam Research Project Due</b>

\* This Syllabus is subject to change. For example, there is a two-hour make-up class on Oct. 12 that will be offset by canceling two classes currently on the schedule, thus leaving one review class before the final research project.

\*\* Class grades are based 40% on a mid-term research project and 60% on a final exam research project; however, final grades may be adjusted by 1/3 letter grade for class participation and effort on short research exercises.

\*\*\* All reading assignments herein are to Lowy, 100 T.M., U.S. Federal Tax Research (2d edition). This publication will be distributed during the first day of class.