

6/5/13

**TAX RESEARCH**  
Fall 2013 Semester  
Professors Lowy & Dykes  
Tuesdays 7:30pm-9:30pm  
Room (215-TUII)

<u>Class</u>	<u>Material Covered</u>
Aug 27	Introduction to Tax Research Overview of Authorities Skim A1-A6
Sept 10	Library Tour Electronic Research Techniques - UH Online Resources
Sept 24	Judicial Authorities – Skim A61-A76 Legislation - Skim A7-A11
Oct 15	Legislative History – Skim A12-A22 Administrative Pronouncements - Skim A23-A60
Oct 22	Electronic Research Techniques – Lexis (unconfirmed) Electronic Research Techniques – Westlaw (unconfirmed)
Nov 5	Administrative Pronouncements - Skim A23-A60 <b>Midterm Research Project Due</b>
Nov 19	Deference/Secondary Authorities/ Standards of Authority Skim A71; Read IRC §6662; Treas. Reg. §1.6662-4
Dec 3	Review
Dec 19	<b>Final Exam Research Project Due</b>

\* This Syllabus is subject to change.

\*\* 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.