

Tax and Professional Ethics

University of Houston: Law Center
Fall 2013 Syllabus
(Tentative)

Contact Information:

(713) 743-2890 (School)
Room Assignment TBA
Day - Mondays
Class Time 5:30-7:30

Eleanor Beavers Haynes, Esq.
Adjunct Professor

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Required Course Books:

Problems in Tax Ethics, ("Problems") (American Case Book Series) Thomas Reuters, West Publisher (2010). (ISBN: 1319780314158994)
Donald B. Tobin, Richard Laviorie, and Richard E. Trogolo.

Regulation of Tax Practice. (Graduate Tax Series) Lexis Nexis (2010)
Linda Geller and Michael B. Lang

Circular 230: www.irs.gov

You need access to:

ABA Model Code of Professional Responsibility

Internal Revenue Code of 1986, as amended (various sections)

Texas Code of Professional Conduct

Resource Materials:

2011-2012 Edition; Federal Income Tax Code and Regulations Selected Sections (CCH)
Or

2011-2012 Selected Federal Taxation Statutes and Regulations (Thompson West)

Course Description

This course covers Tax Ethics and Professional Responsibility of the Tax Attorney. We will exam and review the interaction of various laws, regulations, and cases which govern the professional conduct of the tax attorney and other tax professionals. At the end of this course the student should understand the role of the tax lawyer in the practice of tax law; the rules and regulations which govern the professional ethics and responsibility to the client and the legal system in the area of tax practice.

Class Sessions; Reading & Problem Assignments

Please note this Syllabus is subject to change. Any corrections will be provided to you in writing and discussed in class.

Class 1

The Tax Professional/Tax Lawyer Role & Responsibilities

Class 2

Sources of Tax Regulation/Preparer Rules

Class 3

Sources of Tax Regulations for Tax Lawyer

Class 4

Ethical Obligation of Tax Lawyers

Class 5

Controversy with the IRS

Case Analysis/Conflicts of Interest

Class 6

Confidential Communication Evidentiary Privileges

Class 7

Evidentiary Privileges

Continued/Waiver, Work Product, Federal Tax Practitioner Privileges

Class 8

Role of Attorney for Corporation/Government

Class 9
Roles of Tax Attorney Corporate/Government

Class 10
Business of Tax Law
Advertising
Solicitation
Attorney Fees

Class 11
Business of Tax Lawyers
Malpractice
Unauthorized Practice of Tax –Law-

Class 12
Tax Shelters – Circular 230
Rules/Changes

Class 13
New Developments regarding Office of Professional Responsibility and Tax Professionals

Class 14
Continuation of Class 13
Review/Last Class

Examination 6:00 p.m. – 8:00 p.m. TBA

Class Preparation

Students are required to read assignments prior to attending class. My teaching method will include a combination of lectures, problem solving and questioning. Consequently, students will find it difficult to participate in class discussion without reading the material prior to class, particularly the problem solving and question portions.

Material for each class will be drawn principally from the text books, IRS Code and the other required access materials listed above, relevant cases, hypothetical problems and other materials assigned in or prior to class. Assigned materials are to be read even if not in the required textbooks or provided by the Instructor. Students are expected to have read and become familiar with all materials prior to each class.

It is anticipated that we may deviate from the subject order indicated in the syllabus to some extent. Thus, students who miss a class need to check with the Instructor or a classmate to verify the subject matter to be covered in the next class.

I welcome students bringing material relevant to subject matter.

Attendance

Class attendance is required. A student may not be absent from class more than two times without being subject to penalty. More than two absences is considered excessive; I reserve the right to lower any students grade by one letter if a student has a record of excessive absenteeism. A student who is absent more than two class periods due to illness or personal reasons should advise me immediately upon return to class, and should submit supporting documentation for consideration pursuant to rules, regulations and requirements of the University Of Houston School Of Law. Pursuant to University rules if a student misses more than three classes, then the student *may* be dropped and receive no credit for this course. Notification by the student at the end of the semester regarding absenteeism will not be considered.

Grading Policy

Final grades will be based on the final exam, and class participation. A student's final grade may be impacted if they have a record of excessive absenteeism. I also reserve the right to raise or lower the final grade by a plus or minus based upon exceptionally good or poor class participation and performance. With respect to extra credit, exceptional classroom performance refers to a student's performance which is substantially above the minimum requirements. Poor performance refers to being repeatedly unprepared or non-responsive when called upon or failing to participate in class discussions.

Other Information

Students who may be in need of help under the Americans with Disabilities Act should contact Student Services.

Should you have any questions please feel free to contact me at the address, email and/or phone listed on this syllabus. I welcome your comments and encourage student contact, and participation.

