

# **Tax and Professional Ethics**

University of Houston: Law Center  
Fall 2014 Syllabus

## **Contact Information:**

Room Assignment  
Day - Mondays  
Class Time 5:30-7:30

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Adjunct Professor  
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## **Syllabus**

### **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. (“Regulation”) (Graduate Tax Series) Lexis Nexis (2010)  
Linda Geller and Michael B. Lang.

The Ethics of Tax Lawyering, Second Edition CALI Publisher (2013). Available at <http://elangdell.cali.org/content/ethics-tax-lawyering-second-edition>.

Circular 230: [www.irs.gov](http://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:** 2013-2014 Edition; Federal Income Tax Code and Regulations Selected Sections (CCH)

### **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 - August 25**

##### **Syllabus/Review Intro to class and Books**

Reading Assignment: “Regulations”-Intro/The Tax Professional

#### **Class 2 – September 8**

##### **Sources of Tax Regulation**

Reading Assignment: “Regulation” – Chapter 1 & “Problems” Chapter 1

#### **Class 3 - September 15**

##### **Role & Responsibilities of Tax Professionals-**

Reading Assignment: “Problems” Chapter 2 & “Regulation” Chapter 2

#### **Class 4 - September 22-(Research Time for Class Paper)-Project handout**

#### **Class 5 – September 29**

##### **Circular 230 Proposed Regulations and changes-**

*Loving v. IRS*- impact of decision on Preparer rules/Tax Professionals

Reading Assignment: “Problems” & “Regulation” Chapters 3 & 4 / Controversy with the IRS

#### **Class 6 – October 6**

##### **Conflicts of Interest/ Evidentiary Privileges**

##### **Confidential Communication Evidentiary Privileges**

Continue - Reading Assignment: Chapters 3 & 4 of “Regulation” and “Problems”

#### **Class 7 – October 13**

## **Conflicts/Evidentiary Privileges**

Continue- Reading Assignment: “Problems” & “Regulation” Chapters 3 & 4 / Controversy with the IRS

### **Class 8 – October 20**

#### **Tax Shelters / Tax Opinions**

#### **Proposed Rules/Changes**

Reading Assignment: “Problems” Chapter 5 – Circular 230 10.35 & 10.37

### **Class 9 – October 27**

#### **Corporation/Government**

#### **Role of Tax Attorney Corporate/Government**

### **Class 10 – November 3**

#### **Corporation/Government**

#### **Role of Tax Attorney Corporate/Government**

#### **Business of Tax Law, Advertising, Solicitation, Attorney Fees**

Reading Assignment: “Problems”- Chapter 6

### **Class 11 – November 10**

#### **Business of Tax Lawyers, Malpractice, Unauthorized Practice of Tax Law**

Reading Assignment: “Regulation”-Chapter 5/Problems Chapter 6

### **Class 12 – November 17**

#### **Business of Tax Lawyers, Malpractice, Unauthorized Practice of Tax Law**

Reading Assignment: “Regulation”-Chapter 5

Begin discussing Class project

### **Class 13 – November 24**

#### **New Developments Office of Professional Responsibility and Regulations for Tax Professionals**

Class Project

### **Class 14 – December 1**

Review/Written Class Project Due/Last Class

### **Examination 6:00 p.m. – 8:00 p.m. TBD**

#### **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 address, email and/or phone listed on this syllabus. I welcome your comments and encourage student contact, and participation.