

University of Houston Law Center
Fall 2017
Tax Research

Chris Dykes, Adjunct Professor
Reference/Research Librarian, O'Quinn Law Library, Office # LL-16
(713) 743-2306
cdykes@central.uh.edu
Course Hours: Tuesdays, 7:30-8:20 p.m.
Office Hours: available by appointment

Course Description and Purpose:

This course will provide a foundation for legal research in the area of taxation. We will cover researching the primary sources of tax law including statutory research, treasury regulations, case law, and administrative decisions and materials. We will also cover legislative history and bill tracking as well as international tax research. Secondary sources such as practice guides and treatises will also be discussed. The emphasis in this course will be on both electronic and print resources.

Required:

- Larson, Joni & Sheaffer, Dan. *Federal Tax Research*, 2nd ed. Carolina Academic Press, 2011 (update available at <http://www.cap-press.com/pdf/Larson%20Federal%20Tax%20Research%20e%20Supplement%202015%20WM.pdf>).
- Dykes, Christopher. Federal Tax Research Guide (available on the law library's website at <http://www.law.uh.edu/libraries/publications/researchguides/federal%20income%20tax%20research%20guide.htm>).

Recommended (available in the library):

- Dykes, Christopher. *Federal Taxation: A Legal Research Guide*. Hein, 2011 (Course Reserves, [KF240.L43 v.55](#)).
- Hotchkiss, Mary A. "Federal Income Taxation," *Specialized Legal Research*, Chapter 3. Hazelton, Penny A., ed. Aspen Publishers, 2015 (Law/Reference, [KF240.S692](#)).
- Lowy, Peter. Legal Authorities in U.S. Federal Tax Matters—Research and Interpretation, Tax Management Portfolio No. 100-3d. Bloomberg BNA, 2014 (Course Reserves, [KF6289.A1T35 no. 100-3d](#)) (also available on Bloomberg BNA Tax and Accounting Center and BloombergLaw.com).

Grading: There will be five research exercises, a midterm take-home exam project (40%), and a final take-home exam project (60%). I reserve the right to adjust your grade by one third (B to B+, B to B-) based on your attendance, class participation, and your effort on the exercises.

Class Dates and Assigned Readings

Class	Topic	Assignment
August 22	Introduction to Tax Research, Overview of Primary and Secondary Sources of Tax Law	Read Larson & Sheaffer, Chapter 1
August 29	Library Tour	Skim Federal Tax Research Guide available on Law Library's Website
September 5	Electronic Research Techniques-Tax Research Databases	None
September 12	Statutory Research-Internal Revenue Code	Exercise # 1 Due
September 19	Treasury Regulations	Read Larson & Sheaffer, Chapter 4 Exercise # 2 Due
September 26	Judicial Authorities	Read Larson & Sheaffer, Chapter 5
October 3	Administrative Decisions and Materials	Read Larson & Sheaffer, Chapters 6-7 Exercise # 3 Due
October 10	Administrative Decisions and Materials (continued)	Read Larson & Sheaffer, Chapter 8
October 17	Secondary Sources	Exercise # 4 Due
October 24	Electronic Research Techniques-Westlaw	None
October 31	Electronic Research Techniques-Lexis Advance	Midterm Project Due
November 7	Electronic Research Techniques-Bloomberg Law/Free and Low Cost Databases	None
November 14	Legislative History and Bill Tracking	Read Larson & Sheaffer, Chapter 3
November 21	International Tax Research	Read Larson & Sheaffer, Chapter 11 Exercise # 5 Due

Counseling and Psychological Services (CAPS) can help students who are having difficulties managing stress, adjusting to the demands of a professional program, or feeling sad and hopeless. You can reach CAPS (www.uh.edu/caps) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. No appointment is necessary for the "Let's Talk" program, a drop-in consultation service at convenient locations and hours around campus.

http://www.uh.edu/caps/outreach/lets_talk.html

