

Tax and Professional Ethics

University of Houston: Law Center

Fall 2017 Syllabus

Contact Information:

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

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Syllabus

Required Course Books:

Textbook- TBD

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

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: 2017-2018 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 21

Syllabus/Review Intro to class and Books-

Reading Assignment: Intro/The Tax Professional – (Mixed Profession)
“Ethical Problems” – Chapter 1, Pages 1-17 (The Tax Lawyer’s Roles)

Class 2 – August 28

The Tax Professional-“Members of the Profession”

Reading Assignment: “Ethical Problems” – Chapter 1 – Pages 31-74
“Ethics” – Pages 1-6

Class 3 - September 11

Sources of Tax Regulations- Professional Liability

Reading Assignment: “Ethical Problems” – Chapter 1, Pages 74-96
“Ethics” – Pages 7-30

Class 4 - September 18

Sources of Tax Regulations -Tax Preparation-Tax Legal Representation

Reading Assignment: “Ethical Problems” – Chapter 2, Pages 111-144
“Ethics” – Pages 7-30

Class 5 – September 25

Roles and Responsibilities of the Tax Professional – Preparer/Tax Attorney (continued)

Reading Assignment: “Ethical Problems” – Chapter 2, Pages 111-144
“Ethics” – (Mistake) Pages 37-49

Class 6 – October 2

Conflicts of Interest/Audit/litigation

Reading Assignment: “Ethical Problems” – Pages 145-184

(Introduction to Class Project if applicable)

Class 7 – October 9

Conflicts of Interest/Loyalty to the Client

Reading Assignment: “Ethical Problems” – Pages 184-275 (Audit and Litigation Controversy)

Class 8 – October 16

Conflicts of Interest/Evidentiary Privilege

Reading Assignment: “Ethical Problems” – Pages 184-275

Class 9 – October 23

Conflicts of Interest/Evidentiary Privilege (Continued)/Tax Advisor Planner

Reading Assignment: “Ethical Problems” – Pages 277-307

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Class 10 – October 30

Corporation/Government

Role of Tax Attorney Corporate/Government

Reading Assignment: “Ethical Problems” – Chapter 6

Class 11 – November 6

Role of Tax Attorney Corporate/Government (continued)

Business of Tax Lawyers,

Reading Assignment: “Ethical Problems” – Chapter 7

Class 12 – November 13

Business of Tax Lawyers, (Continued)

Reading Assignment: “Ethical Problems” – Chapter 7

November 20- (Thanksgiving week)

(Class project due if assigned)- New developments Office of Professional Responsibility and Regulations for Tax Professionals/Lawyers

Class 14-November 27 (Last Class- TBD)

Final Examination 6:00 p.m. – 8:00 p.m. – December -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 assigned reading, 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. Much of the Class Material this year will emanate from the Professor’s research and materials; If you miss class you will need to follow up to make sure you have materials necessary for your final exam.

I welcome students bringing material relevant to the 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 student’s 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, the class project (if any) 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.