

**University of Houston Law Center  
Taxation of Intellectual Property  
Spring 2014**

**Adjunct Professor Mark Hoose**

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**Office Hours:**

*By appointment only*

**Class Meetings:**

Wednesdays January 15 to April 23, 5:30 to 7:30 p.m.

**SYLLABUS**

**Required Texts:**

1. Intellectual Property Taxation (2004), Maine & Nguyen. 2012 student update memorandum can be found here: [http://www.cap-press.com/pdf/2012%20Student%20Update%20Memo%20for%20IP%20Taxation%20\[Compatibility%20Mode\].pdf](http://www.cap-press.com/pdf/2012%20Student%20Update%20Memo%20for%20IP%20Taxation%20[Compatibility%20Mode].pdf).
2. Internal Revenue Code and Regulations.

**Course Objectives.** At the end of this course, students should be able to demonstrate their mastery of the following learning objectives:

- Understand and apply statutory provisions of the Internal Revenue Code regarding intellectual property and the policies underlying them
- Understand and articulate the fundamental federal tax provisions governing the development or acquisition of intellectual property and the tax implications on such development or acquisition
- Understand and articulate the tax ramifications of the transfer of intellectual property
- Analyze the tax effects of litigation regarding intellectual property
- Understand and articulate the international and state tax ramifications of holding intellectual property

**Class Attendance Policy.** Consistent with university policy, a minimum of 80 percent attendance is required for each student. An attendance list will be circulated at each class session. Those individuals not satisfying the attendance requirement will be reported to UH Law Center administrative officials for appropriate action.

**Class Preparation and Participation:** This course requires regular preparation and participation. Read each of the sections of the Internal Revenue Code and Regulations listed in the textbook, including any examples in the regulations. Work the textbook problems identified on the syllabus and be prepared to discuss your answers with the class.

**Grading Policies:** The final exam is the only exam given for the course. You may use your case book, your copy of the Internal Revenue Code, including any hand-written annotations, and any outlines or notes, but may not consult any other person. A take-home exam was administered in prior semesters, and subject to further class discussion, this format is anticipated to be the examination technique for the Spring Semester 2014 class.

### **TENTATIVE ASSIGNMENTS (SUBJECT TO CHANGE)**

<b>Session</b>	<b>Topics</b>	<b>I.R.C. Sections to be discussed</b>	<b>Required Readings in Text</b>
Sessions 1-3	Introduction/History Overview of Course Overview of Intellectual Property ("IP") Overview of Federal Tax System	I.R.C. §§ 1(a)-(d), 1(i), 1161(a)(3), 1161(a)(6), 1162(a), 1163(a); 11001(a), 11012, 11016(a)	Chapters 1, 2 and 3
Sessions 3-6	Taxation of IP Development Taxation of IP Acquisitions	I.R.C. §§ 41(a)-(e); 1174; 1197; 11263A(a); 11263A(h); Treas. Reg. 1.1167(a)-3; 1.1167(a)-14.	Chapters 4 and 5
Sessions 7-9	Taxation of IP Transfers Taxation of IP Litigation	I.R.C. §§ 11211, 11221, 11231(a) & (b); 11245(a), 11253.	Chapters 6 and 8
Sessions 10-13	Taxation of International IP Transactions State Tax Consequences of IP Transactions	I.R.C. §§ 11367(d), 11482	Chapters 7, 9 and 10
Session 14	Course Review		

*Please be considerate of your fellow students – eating, cell phone usage, internet surfing and other bothersome behaviors should be avoided during class.*