
Instructor: Stephen T. Black, J.D., LL.M.
Office: 226BLB
Telephone: 713-743-4864
E-mail: sblack3@uh.edu

Required Texts: Oliver, Tax Policy

Course Description: This course is designed (i) to introduce students to recurring themes of tax policy; and (ii) to develop students' ability to analyze and discuss existing and proposed laws in terms of the tax policies that such laws do and do not serve.

Learning Outcomes. After completing this course successfully, students should be able to:

1. Identify recurring themes of tax policy;
2. Assess and categorize the restrictions that impact the enactment of tax law;
3. Evaluate competing private and public interests in tax law;
3. Use sources of tax law other than cases, statutes, and regulations;
5. Apply a basic understanding of federal tax policy; and
6. Conduct basic tax research.

Grades. Your final grade will be based upon the following criteria:

Professional Development (10%).

Project (40%).

Presentation (50%).

Attendance and Preparation. Attendance and preparation for each class are course requirements. You may take up to four absences for any purpose including illness, interviews, law school activities, etc. If you are not prepared when called on in class, I may count you as absent for that day. I reserve the right to lower your final grade for excessive absences. Five absences will lower your final grade by one step (ie, if your grade is a "B", I will lower it to a "C"). If you miss six classes, you must withdraw from the course.

Lateness. Please be in your seat and ready to begin class promptly. If you come late to class, I reserve the right to count you as absent for that particular class.

Class Preparation. The American Bar Association standards for accrediting law schools contain a formula for calculating the amount of work that constitutes one credit hour. According to ABA Standard 310(b)(1), a "credit hour" is "an amount of work that reasonably approximates: (1) not less than one hour of classroom or direct faculty instruction and two hours of out-of-class student work per week for fifteen weeks, or the equivalent amount of work over a different amount of time..." This is a three credit class, meaning that we will spend two 90 minute blocks of time together in the classroom each week and you will spend at least three hours working outside of the classroom for each class. All told, applying the ABA standard to the number of credits offered for this class, you should plan on spending a minimum of 9 hours per week (3 in class and at least 6 preparing for class) on course-related work.

Office Hours. Feel free to drop by or to make an appointment. If my office door is open, come on in! If the door is closed, it's because I am not there or I'm working on something that requires my undivided attention. If the door is closed please do not knock. Just leave a message or email me.

E-mail. In addition to in-person office visits, I strongly encourage you to send e-mails with questions.

Academic Honesty. Academic honesty is required at all times. Like the legal profession, the Law Center is governed by ethical principles, which are set forth in the Honor Code. Attempts by students to present as their own work any work that they have not honestly performed is regarded by the faculty and administration as a serious offense and renders offenders liable to serious consequences, including suspension or expulsion.

Disability. Any student who, because of a disability, may require special arrangements in order to meet the course requirements should contact _____ as soon as possible to make any necessary arrangements.

Observance of a Religious Holy Day. Section 51.911(b) of the Texas Education Code, provides excused absences for religious holy days. A student who intends to observe a religious holy day should make that intention known in writing to the professor prior to the absence. A student who is absent from class for the observation of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence. A student who is excused from class under this policy may not be penalized for the absence; however, the professor may respond appropriately if the student fails to complete the assignment satisfactorily.

Counseling and Psychological Services (CAPS). 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. See: http://www.uh.edu/caps/outreach/lets_talk.html.

Preferred Name / Pronoun Syllabus Statement. I will gladly honor your request to address you by an alternate name or gender pronoun. Please advise me of this preference early in the semester so that I may make appropriate changes to my records.

I reserve the right to make changes to the syllabus and reading assignment as necessary.