

Tax and Professional Ethics
Mondays 5:30-7:30
University of Houston Law Center
Fall 2025 Syllabus (5288/10686)

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Required Course Materials:

- Ethical Problems in Federal Taxation Practice (5th Ed., 2015), Wolfman, Holden & Schenk, Little, Brown and Company [Aspen Publishers]. (ISBN 978-1454808169)
- Circular 230. In the back of the Ethical Problems text, and also available at: <https://www.irs.gov/tax-professionals/circular-230-tax-professionals>,
- **Additional reading usually is assigned for each class. Please pay close attention to the assigned reading for each class.**

You need access to:

- ABA Model Code of Professional Responsibility
- Internal Revenue Code of 1986, as amended (various sections)

Course Description

This course covers Tax Ethics and Professional Responsibility of the Tax Attorney. This is an upper-level tax class, and as such your participation is welcome, encouraged, **and required**. Additionally, we may conduct exercises in class that require participation based on the current and past reading materials.

We will examine 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; Analytical Framework of Tax Ethics; What kind of tax lawyer are you?

1) Chapter 1, Pages 1-17

a. Discussion Focus: Note 3 p. 13; Note 1 p. 15

2) **Additional Required Reading:** Field, Heather M. (2018) "Tax Law: The Ethics of Tax Lawyering," The Judges' Book: Vol. 2, Article 16. Available at: <https://repository.uchastings.edu/judgesbook/vol2/iss1/16> –

Class 2 – August 26

Unauthorized Practice of Law; Accountants and Tax Attorneys

1) Chapter 1 – Pages 31-67

2) Additional Required Reading

- *Grace v. Allen* 407 S.W. 2d 321 (Tex. Civ. App. 1966)
 - *Sexton v. Hawkins* A.F.T.R.2d 2017-11872017-1; USTC P 50,181 (IN BLACKBOARD CONTENT FOLDER; ignore Procedure and Section 330 discussion in case)
 - Karen Hawkins, 2017 *Erwin N. Griswold Lecture Before the American College of Tax Counsel: A (Not So) Modest Proposal* available at https://www.americanbar.org/content/dam/aba/publishing/tax_lawyer/vol70/703/hawkins-griswold-lecture-ttl-spring17-p647-659.pdf **STOP** @ the **bottom** of page 654.
 - Review Circular 230 to get a sense of what the document contains.
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Labor Day – September 1 -No Class

Class 3 - September 8

Professional Liability Framework; Malpractice

- 1) Chapter 1, Pages 74-96;
 - 2) **Additional Required Reading:** *Rhodes v. Batilla* 848 S.W. 2d 833 (IN BLACKBOARD CONTENT FOLDER)
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Class 4 - September 15

Preparer and Taxpayer Penalties (to be covered over two weeks)

Pages 111-144; **prepare responses for questions 2, 6, 7, and 8 on pages 142 and 143**

Class 5 – September 22

Preparer and Taxpayer Penalties Continued; Opinions

Pages 111-144

Class 6 –September 29

Duty of Loyalty; Conflict of Interest; Fees

Pages 145-184 (*Introduction to Class Project if applicable*)

Class 7 – October 6

Disclosure; Privilege; Errors (to be covered over two weeks)

Class 8 – October 13

Tax Accrual Workpapers; Textron and Wells Fargo

- 1) Pages 184-275
 - 2) **Additional Required Reading:** *Wells Fargo & Co vs. U.S.*, 2013 WL 2444639112; A.F.T.R.2d 2013-53802013-1; USTC P 50,368 **SPECIAL INSTRUCTIONS: 1) Read Wells Fargo AFTER beQq Textron 2) Before reading Wells Fargo, review reading guide and have responses to questions ready for class**
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Class 9 – October 20

Tax Planning and Advice

- 1) Chapter Four: Read entire chapter except for *Section #7 Estate Planning*
 - a) Prepare answers to Problem @Page 280 (don't get hung up on understanding the accumulated earnings tax)
 - b) Prepare answers to Problem #2 @pp 282-283
 - c) Prepare answers to all questions for Problem @pp @284-285

SKIP ESTATE PLANNING SECTION – RESTART READING AT #8, RULINGS PRACTICE p. 287 Prepare answer to Problem #1 @pp 288-289

- d) Prepare answer to Problem #3 @ p307

Skip Notes Page 311!

Class 10 – October 27

Public Choice Theory; Legislative Process; Tax Lobbying

- 1) Chapter Five: Read Entire chapter
 - a) Prepare answers to Problems 3-6 @ p. 321
 - b) **Additional Reading – NYT Article Posted in Blackboard – please prepare your thoughts after reading this article to share with class**
 - c) What is your reaction to the Joseph Peckman article?
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Class 11 – November 3

Lawyer for the Government; Lawyer for the Corporation; Social Media/Advertising

1. Chapter Six and Chapter Seven: Skip to page 403; Read 403-432 and 433-451(stop at Social Media); We will address the role of Government Lawyers briefly at the beginning class via lecture
 - a. Prepare answers to Notes #1 and #4 pp. 419-420
 - b. Prepare answers to Notes #2 and #3 pp. 422

- c. Prepare answers to Notes #1 and #2 p. 432
 2. **NOTE: Social Media will be covered in class. There is no assigned reading but you will be responsible for the materials we cover in class.**
 3. **Required: look for examples on the internet of tax attorney or tax advisor advertising that you feel may be over the line or possible stretching things with respect to assertions, credentials, or claims – not limited to attorneys.** Take a screen shot and be ready to share with the class why you think they may be a violation of ethics, just don't feel right, or may violate outright law.
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Class 12 – November 10

International Tax (Microsoft Case Study)

1. No reading from text required – no power point in Blackboard
2. Read Microsoft Materials in Blackboard and make a list of every issue you can spot in these articles, based on everything we have read in the class so far. **Send to us at least 24 hours before class starts. Class participation (each person will report out) and this written response will constitute 10% of your grade. This can take the form of a table, chart, bullet points, narrative, whatever works best for you to lay out your thoughts.**
3. **Must include an inventory of facts and the issues raised by those facts and the relevant authorities to the identified issues.**
 - Model Rules?
 - Circular 230?
 - Case law?
 - ABA Opinions?
 - General ethical concepts we have discussed in class?

Class 13 – November 17

Guest Speakers. Details to follow

Class 14 – November 24

What kind of lawyer are you? Class Review/questions

1. Read before class and be prepared to discuss: Heather M. Field, *Aggressive Tax Planning & the Ethical Tax Lawyer*, 36 VA. TAX REV. 261
 - a. How do we ethically plan (or defend) aggressive tax positions?
 - b. We touched on this when class started- what kind of lawyer are you? Has anything changed as we moved through the course?
 - c. If you were representing Microsoft, how would your style have influenced your advice and defense on their offshoring tax planning?
 - d. What biases might you have that influence your style of lawyering?

- e. How can you make sure you both recognize and address your biases?

2. Class Review

Class Preparation Students are required to read assignments prior to attending class. Our teaching method will include a combination of lectures, problem solving and questioning. Additionally we may assign in-class exercises based on class readings. 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 from the text books, other material assigned, IRS Code and the other required access materials listed above, relevant cases, hypothetical problems and other materials assigned in or prior to class. We may deviate slightly from the syllabus so 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. We 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; we 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 us 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, assigned projects and class participation. A student's final grade may be impacted if they have a record of excessive absenteeism. We 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 via email and/or phone listed on this syllabus. I welcome your comments and encourage student contact, and most of all your participation.

University of Houston Required Language (Updated 3/2025)

Honor Code: The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code's provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

Mental Health and Wellness Resources:

The University of Houston has a number of resources to support students' mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit uh.edu/caps, call 713-743-5454, or visit a Let's Talk location in-person or virtually. Let's Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed.

Need Support Now? - If you or someone you know is struggling or in crisis, help is available. Call CAPS crisis support 24/7 at 713-743-5454, or the National Suicide and Crisis Lifeline: call or text 988, or chat 988lifeline.org.

Title IX/Sexual Misconduct:

Per the UHS Sexual Misconduct Policy, your instructor is a "responsible employee" for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

Reasonable Academic Adjustments/Auxiliary Aids:

The University of Houston is committed to providing an academic environment and educational programs that are accessible for its students. Any student with a disability who is experiencing barriers to learning, assessment or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure timely implementation of approved accommodations. Please contact the Dart Center by visiting the website: <https://uh.edu/accessibility/> calling (713) 743-5400, or emailing jdcenter@Central.UH.EDU.

The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713-743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment.

The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being.

The Center for Student Advocacy and Community (CSAC) is where you can go if you need help but don't know where to start. CSAC is a "home away from home" and serves as a resource hub to help you get the resources needed to support academic and personal success. Through our Cougar Cupboard, all students can get up to 30 lbs of FREE groceries a week. Additionally, we provide 1:1 appointments to get you connected to on- and off-campus resources related to essential needs, safety and advocacy, and more. The Cougar Closet is a registered student organization advised by our office and offers free clothes to students so that all Coogs can feel good in their fit. We also host a series of cultural and community-based events that fosters social connection and helps the cougar community come closer together. Visit the CSAC homepage or follow us on Instagram: @uh_CSAC and @uhcupbrd. YOU belong here.

Women and Gender Resource Center:

The mission of the WGRC is to advance the University of Houston and promote the success of all students, faculty, and staff through educating, empowering, and supporting the UH community. The WGRC suite is open to you. Stop by the office for a study space, to take a break, grab a snack, or check out one of the WGRC programs or resources. Stop by Student Center South room B12 (Basement floor near Starbucks and down the

hall from Creation Station) from 9 am to 5 pm Monday through Friday.

Recording of Class:

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the Justin Dart, Jr. Student Accessibility Center. If you have an accommodation to record class related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor's recordings for their own studying and notetaking. Instructor's recordings are not authorized to be shared with anyone without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

Resources for Online Learning:

The University of Houston is committed to student success, and provides information to optimize the online learning experience through our Power-On website (<https://uh.edu/power-on/learning/>). Please visit this website for a comprehensive set of resources, tools, and tips including: obtaining access to the internet, AccessUH, Blackboard, and Canvas; using your smartphone as a webcam; and downloading Microsoft Office 365 at no cost. For questions or assistance contact UHOnline@uh.edu.

UH Email:

Please check and use your CougarNet email for communications related to this course. Faculty use the CougarNet email to respond to course-related inquiries such as grade queries or progress reports for reasons of FERPA. To access your CougarNet email, login to your Microsoft 365 account with your CougarNet credentials. Visit University Information Technology (UIT) for instructions on how to connect your CougarNet e-mail on a mobile device.

Webcams:

Access to a webcam is required for students participating remotely in this course. Webcams must be turned on (state when webcams are required to be on and the academic basis for requiring them to be on). (Example: Webcams must be turned on during exams to ensure the academic integrity of exam administration.)

Security Escorts and Cougar Ride:

UHPD continually works with the University community to make the campus a safe place to learn, work, and live. The security escort service is designed for the community members who have safety concerns and would like to have a Security Officer walk with them, for their safety, as they make their way across campus. Based on availability either a UHPD Security Officer or Police Officer will escort students, faculty, and staff to locations beginning and ending on campus. If you feel that you need a Security Officer to walk with you for your safety, please call 713-743-3333. Arrangements may be made for special needs.

Parking and Transportation Services also offers a late-night, on-demand shuttle service called "Cougar Ride" that provides rides to and from all on-campus shuttle stops, as well as the MD Anderson Library, Cougar Village/Moody Towers and the UH Technology Bridge. Rides can be requested through the UH Go app. Days and hours of operation can be found at <https://uh.edu/af-university-services/parking/cougar-ride/>.

Online Exams and Proctoring:

If you are going to use online proctoring applications that require an environmental scan, you should make sure students are made aware in advance that an environmental scan may be conducted as a part of an online exam and also made aware that:

- (1) students are permitted to take their online tests or quizzes in a computer lab or other available space;
- (2) students need to be aware if you are using online proctoring software, and the student should consequently choose an environment with as little background noise and additional movement as possible to avoid the software flagging their exam for potential academic dishonesty; and
- (3) there is no requirement that a student use their own personal computer or that they complete exams and quizzes in any specific location (e.g., their home).

Syllabus Changes:

Please note that the instructor may need to make modifications to the course syllabus. Notice of such changes

will be announced as quickly as possible through email.